

**REPORT TO:** Business Efficiency Board  
**DATE:** 3 June 2015  
**REPORTING OFFICER:** Strategic Director – Policy & Resources  
**PORTFOLIO:** Resources  
**SUBJECT:** External Audit Plan  
**WARDS:** Borough wide

### **1.0 PURPOSE OF THE REPORT**

1.1 The purpose of the report is to seek the approval of the Board in respect of the Audit Plan proposed by Grant Thornton.

**2.0 RECOMMENDATION: That the External Audit Plan be approved.**

### **3.0 SUPPORTING INFORMATION**

3.1 The attached report sets out details of Grant Thornton's strategy and plan to deliver the 2014/15 audit of the Council's financial statements. It also provides details of their approach to the value for money (VFM) conclusion.

### **4.0 POLICY IMPLICATIONS**

None

### **5.0 FINANCIAL IMPLICATIONS**

None directly arising from this report.

### **6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

#### **6.1 Children and Young People in Halton**

There are no specific implications for any of the Council's priorities.

#### **6.2 Employment, Learning and Skills in Halton**

See 6.1.

#### **6.3 A Healthy Halton**

See 6.1.

#### **6.4 A Safer Halton**

See 6.1.

## **6.5 Halton's Urban Renewal**

See 6.1.

## **7.0 RISK ANALYSIS**

There are no risk implications arising from this report.

## **8.0 EQUALITY AND DIVERSITY ISSUES**

There are no equality and diversity issues arising from this report.

## **9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972**

None under the meaning of the Act