

REPORT TO: Business Efficiency Board
DATE: 7 June 2017
REPORTING OFFICER: Strategic Director – Enterprise, Community & Resources
PORTFOLIO: Resources
SUBJECT: External Audit Plan - 2016/17 Year-End
WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To consider the Audit Plan relating to the 2016/17 year-end, presented by the Council's external auditor, Grant Thornton.

2.0 RECOMMENDATION: That the contents of the External Audit Plan for 2016/17 year-end, be noted.

3.0 SUPPORTING INFORMATION

3.1 The External Audit Plan for 2016/17 year-end, including the results of the interim audit work, is attached to this report and will be presented by Grant Thornton.

4.0 POLICY IMPLICATIONS

4.1 None.

5.0 FINANCIAL IMPLICATIONS

5.1 The report contains details of the external audit fees for 2016/17.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 **Children & Young People in Halton**

6.2 **Employment, Learning & Skills in Halton**

6.3 **A Healthy Halton**

6.4 A Safer Halton

6.5 Halton's Urban Renewal

There are no direct implications for the Council's priorities.

7.0 RISK ANALYSIS

7.1 The external audit plan is based upon Grant Thornton's risk-based approach to audit planning. The risks that have been considered as part of the opinion planning process are detailed in the attached report.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 None identified.

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

9.1 There are none under the meaning of the Act.