


## REPORT TO AUDIT AND RISK ASSURANCE COMMITTEE

18 January 2018

<b>Subject:</b>	External Audit Plan 2017-18
<b>Director:</b>	Executive Director – Resources
<b>Contribution towards Vision 2030:</b>	
<b>Contact Officer(s):</b>	<p>Peter Farrow Audit Services and Risk Management Manager <a href="mailto:peter_farrow@sandwell.gov.uk">peter_farrow@sandwell.gov.uk</a></p> <p>Mark Breese KPMG LLP Manager <a href="mailto:mark.breese@kpmg.co.uk">mark.breese@kpmg.co.uk</a></p>

### DECISION RECOMMENDATIONS

**That Audit and Risk Assurance Committee:**

1. To consider and comment upon the External Audit Plan 2017/2018 .

#### 1 PURPOSE OF THE REPORT

- 1.1 The attached report sets out the work of the Council's external auditors, KPMG in terms of auditing the authority's financial statements for the period 2017/18.

ILO UNCLASSIFIED

## **2 IMPLICATIONS FOR SANDWELL'S VISION**

- 2.1 An External Audit Plan is a key element of good corporate governance and is essential to the overall performance of the council in meeting its vision 2030.

## **3 BACKGROUND AND MAIN CONSIDERATIONS**

- 3.1 This document supplements KPMG's Audit Fee Letter 2017/18 presented in April 2017, which also set out details of KPMG's appointment by Public Sector Audit Appointments Ltd (PSAA).

## **4 THE CURRENT POSITION**

- 4.1 The attached report sets out the current position.

## **5 CONSULTATION (CUSTOMERS AND OTHER STAKEHOLDERS)**

- 5.1 The review and update of the External Audit Report, has been discussed with the risk owners.

## **6 ALTERNATIVE OPTIONS**

- 6.1 This report does not require a decision and therefore, alternative options do not need to be considered.

## **7 STRATEGIC RESOURCE IMPLICATIONS**

- 7.1 Strategic resource implications are set out in the attached report.

## **8 LEGAL AND GOVERNANCE CONSIDERATIONS**

- 8.1 The Local Audit and Accountability Act 2014 sets out the framework for audit of local authorities.

## **9 EQUALITY IMPACT ASSESSMENT**

- 9.1 As a decision is not being sought in this report, it is not necessary to undertake an Equality Impact Assessment.

## **10 DATA PROTECTION IMPACT ASSESSMENT**

10.1 As a decision is not being sought in this report, it is not necessary to undertake a Data Protection Impact Assessment.

## **11 CRIME AND DISORDER AND RISK ASSESSMENT**

11.1 There are no crime and disorder risks arising from this report.

## **12 SUSTAINABILITY OF PROPOSALS**

12.1 There are no direct sustainability issues arising from this report.

## **13 HEALTH AND WELLBEING IMPLICATIONS**

13.1 There are no direct health and wellbeing implications from this report.

## **14 IMPACT ON ANY COUNCIL MANAGED PROPERTY OR LAND**

14.1 There is no direct impact on any council managed property or land from this report.

## **15 CONCLUSIONS AND SUMMARY OF REASONS FOR THE RECOMMENDATIONS**

15.1 The plan is presented to the Committee for consideration and comment.

## **16 BACKGROUND PAPERS**

16.1 None.

## **17 APPENDICES:**

External Audit Plan 2017/2018.

**Darren Carter**  
**Executive Director – Resources and s151 Officer**