


REPORT TO AUDIT AND RISK ASSURANCE COMMITTEE

10 January 2019

Subject:	External Audit Plan – 2018/19
Director:	Executive Director – Resources – Darren Carter
Contribution towards Vision 2030:	
Contact Officer(s):	Rebecca Griffiths Head of Finance rebecca_griffiths@sandwell.gov.uk

DECISION RECOMMENDATIONS

That Audit and Risk Assurance Committee:

1. Consider and comment upon the External Audit Plan 2018/19.

1 PURPOSE OF THE REPORT

- 1.1 The attached report sets out the work of the Council's External Auditors, Grant Thornton in terms of auditing the Authority's Financial Statements for the period 2018/19.

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 sets out the External Audit Plan for the Auditing of the Authority's Financial Statements for 2018/19.

4 THE CURRENT POSITION

4.1 The report does not require a decision and therefore, no position analysis is necessary.

5 CONSULTATION (CUSTOMERS AND OTHER STAKEHOLDERS)

5.1 The External Audit Plan has been discussed with the relevant stakeholders and reported to the respective Director.

6 ALTERNATIVE OPTIONS

6.1 The 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 the audit of local authorities.

9 EQUALITY IMPACT ASSESSMENT

9.1 It was not necessary to undertake an Equality Impact Assessment.

10 DATA PROTECTION IMPACT ASSESSMENT

10.1 It was 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 (INCLUDING SOCIAL VALUE)

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 External Audit Plan 2018/19.

Darren Carter
Executive Director – Resources