



AUDIT AND GOVERNANCE COMMITTEE

Report subject	External Audit Plans 2018/19 for the three legacy Councils (Bournemouth, Christchurch and Poole Councils)
Meeting date	25 July 2019
Status	Public
Executive Summary	<p>The attached reports set out the work that the Councils' External Auditors, Grant Thornton, planned to undertake for the audit of the three legacy Councils' Statement of Accounts in respect of 2018/19 (as previously agreed by legacy Council Audit Committees).</p> <p>The External Auditors planned to give an opinion on whether the accounts give a true and fair view and whether the Councils have made proper arrangements for securing economy, efficiency and effectiveness in their use of resources.</p>
Recommendation(s)	<p>It is RECOMMENDED that:</p> <p>The Audit & Governance Committee notes the Grant Thornton External Audit Plans 2018/19 for the three legacy Councils.</p>
Reason for recommendation(s)	<p>To advise the Audit & Governance Committee of the External Audit annual plans for the three legacy Councils for the audit of the 2018/19 Statement of Accounts.</p>

Portfolio Holder(s):	Councillor Vikki Slade (Leader of the Council)
Corporate Director	Julian Osgathorpe (Corporate Director Resources)
Contributors	Nigel Stannard (Head of Audit & Management Assurance) Simon Milne (Deputy Chief Internal Auditor)
Wards	All Wards
Classification	For Information

Background

1. The attached reports (Audit Plans) set out the work that the Councils' External Auditors, Grant Thornton, planned to undertake for the audit of the three legacy Councils' Statement of Accounts, in respect of 2018/19.
2. Whilst these Plans have all been previously agreed by respective legacy Councils' audit committees, Grant Thornton have specifically requested these Plans to be presented to BCP Audit & Governance Committee prior to them considering the Audit Findings Reports (next item on the agenda). The plans identify the significant balances and risks identified during their audit planning and sets out the work planned to address them. The Audit Findings Reports detail the external audit response and work undertaken to address those risks.
3. The External Auditors perform the audit of the financial statements in line with the Code of Practice issued by the National Audit Office (NAO) and International Standards on Auditing (UK).
4. The External Auditors give an opinion on whether the accounts give a true and fair view and whether the Councils have made proper arrangements for securing economy, efficiency and effectiveness in its use of resources

Summary of Financial Implications

5. The fees for the External Audit programme of work are set out in each individual legacy Council's report which are attached as Appendices.

Summary of Legal Implications

6. There are no direct legal implications from this report.

Summary of Human Resource Implications

7. There are no direct human resource implications from this report

Summary of Environmental Impact

8. There are no direct environmental implications from this report

Summary of Public Health Implications

9. There are no direct public health implications from this report

Summary of Equality Implications

10. There are no direct equalities implications from this report

Summary of Risk Assessment

11. There are no direct risk implications from this report.

Background Papers

None

Appendices

Appendix A - BBC Grant Thornton External Audit Plan Year Ending 31 March 2019

Appendix B - CBC Grant Thornton External Audit Plan Year Ending 31 March 2019

Appendix C - BoP Grant Thornton External Audit Plan Year Ending 31 March 2019