



REPORT of DIRECTOR OF RESOURCES

**to
AUDIT COMMITTEE
4 APRIL 2019**

EXTERNAL AUDIT - AUDIT PLANNING REPORT TO 31 MARCH 2019

1. PURPOSE OF THE REPORT

- 1.1 To inform the Committee of the External Audit work completed to 31 March 2019 (**APPENDIX 1**) produced by Deloitte LLP and is designed to help the Council meets its governance responsibilities in relation to audit.

2. RECOMMENDATIONS

- (i) that the External Audit Planning report as shown in **APPENDIX 1** be reviewed and commented on;

3. SUMMARY OF KEY ISSUES

- 3.1 This report is for Members' information only.
- 3.2 **Audit Planning Report**
- 3.2.1 The External Audit Planning Report to 31 March 2019 as attached at **APPENDIX 1** sets out the work that Deloitte LLP has undertaken on behalf the Council.
- 3.2.2 The report provides details on risk assessment processes, pension liability, valuation of property, value for money and the timeline of reporting to those charged with governance.

4. CONCLUSION

- 4.1 This report is designed to establish Deloitte LLP's respective responsibilities in relation to the audit, including key audit judgements and the planned scope.

5. IMPACT ON CORPORATE GOALS

- 5.1 The report links to the Maldon District Council goal of 'Delivering good quality, cost effective and valued services.'

6. IMPLICATIONS

- (i) **Impact on Customers** – None.

- (ii) **Impact on Equalities** – None.
- (iii) **Impact on Risk** – None.
- (iv) **Impact on Resources (financial)** – The cost of these third-party services is within the Council’s budget.
- (v) **Impact on Resources (human)** –None.
- (vi) **Impact on the Environment** – None.

Background papers: None.

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