



## **REPORT of DIRECTOR OF RESOURCES**

---

to  
**PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE**  
**30 JULY 2020**

### **EXTERNAL AUDIT - AUDIT PLANNING REPORT TO 31 MARCH 2020**

#### **1. PURPOSE OF THE REPORT**

- 1.1 To present the Committee with the External Audit planning report for the 2020 audit (**APPENDIX 1**) produced by Deloitte LLP. It is designed to help the Council meet its governance responsibilities in relation to audit.

#### **2. RECOMMENDATION**

- (i) that the External Audit Planning report as shown in **APPENDIX 1** be noted;

#### **3. SUMMARY OF KEY ISSUES**

- 3.1 This report is for Members' information only.
- 3.2 The External Audit Planning Report to 31 March 2020 as attached at **APPENDIX 1** sets out the work that Deloitte LLP has undertaken on behalf the Council.
- 3.3 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.

Enquiries to: Chris Leslie, Director of Resources, (chris.leslie@maldon.gov.uk)