



## **REPORT of DIRECTOR OF RESOURCES**

---

to  
**PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE**  
**29 JULY 2021**

### **EXTERNAL AUDIT - AUDIT PLANNING REPORT TO 31 MARCH 2021**

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

- 1.1 To present the Committee with the External Audit planning report for the 2021 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 considered.

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

- 3.1 The External Audit Planning Report to 31 March 2021 as attached at **APPENDIX 1** sets out the work that Deloitte LLP has undertaken on behalf the Council.
- 3.2 The report provides details on a range of issues including:-work 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 STRATEGIC THEMES**

- 5.1 The report links to the Maldon District Council theme 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)