



## **REPORT of DIRECTOR OF RESOURCES**

---

**to  
AUDIT COMMITTEE  
26 MARCH 2018**

### **EXTERNAL AUDIT UPDATE**

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

- 1.1 To inform the Committee of the External Audit Plan (**APPENDIX 1**) produced by Ernst and Young Accountants LLP (EY), which sets out their proposed audit approach and scope for the 2017 / 18 audit.
- 1.2 To inform Members of the Committee regarding the briefing note published by the Council's External Auditor, EY.

#### **2. RECOMMENDATIONS**

- (i) that the External Audit Plan as shown in **APPENDIX 1** be reviewed and commented on;
- (ii) that the briefing by EY as shown in **APPENDIX 2** be reviewed and commented on.

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

- 3.1 This report is for Members' information only.
- 3.2 **Audit Plan**
  - 3.2.1 The External Audit plan as attached at **APPENDIX 1** sets out the work that EY plans to perform.
  - 3.2.2 The Audit Plan provides further details of the External Audit fees and related assumptions, scope of the audit, risk assessment, and key outputs from the audit including the communication to those charged with governance.
- 3.3 The External Auditor has published a briefing for distribution to Members of the Audit Committee. This is included in **APPENDIX 2** of this report – Audit Committee Sector Update.

#### **4. CONCLUSIONS**

- 4.1 This report outlines EY's audit approach and scope for the 2017 / 18 audit.

#### **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)** – Budget provision is available to fund the fees as outlined in **APPENDIX 1**.
- (v) **Impact on Resources (human)** – None.
- (vi) **Impact on the Environment** – None.

Background papers: None.

Enquiries to: Emma Foy, Director of Resources, (Tel: 01621 875762).