

# **North Somerset Council**

## **REPORT TO THE AUDIT COMMITTEE**

**DATE OF MEETING:** 30<sup>TH</sup> JANUARY 2020

**SUBJECT OF REPORT:** EXTERNAL AUDIT UPDATE REPORT

**TOWN OR PARISH:** ALL

**OFFICER PRESENTING:** JEFF WRING – AUDIT WEST

**KEY DECISION:** NO

## **RECOMMENDATION**

The Audit Committee notes the reports presented by the External Auditor (Appendices 1, 2 & 3).

### **1. SUMMARY OF REPORT**

The External Auditor will present their Update and Progress Report (Appendix 1), Proposed Audit Plan for 2019/20 (Appendix 2) and Audit Scope and Scale Fee Variation Letter (Appendix 3).

### **2. POLICY**

None

### **3. DETAILS**

Appendix 1 provides an update on the External Auditors work for North Somerset Council along with references to a number of national initiatives, announcements and publications which may be of use to the Council.

Appendix 2 details the proposed plan for the External Auditor to complete their work in relation the 2019/20 Accounts.

Appendix 3 provides an explanation of the scope of works and amended fees which result from this variation.

The External Auditor will provide a fuller verbal briefing on all these areas at the meeting.

### **4. CONSULTATION**

The content of the reports has been consulted with the S151 Officer and relevant other officers.

## **5. FINANCIAL IMPLICATIONS**

The additional fees proposed are now included within the proposed medium term financial plan for the Council.

## **6. RISK MANAGEMENT**

The work of the External Auditor mitigates against any failure by the Council to obtain independent assurance in relation to the preparation of its Accounts and associated internal control, risk management and governance processes.

## **7. CLIMATE CHANGE AND ENVIRONMENTAL IMPLICATIONS**

None directly.

## **8. EQUALITY IMPLICATIONS**

None directly.

## **9. CORPORATE IMPLICATIONS**

None directly.

## **10. OPTIONS CONSIDERED**

None, update report.

## **AUTHOR**

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