

NORTH LINCOLNSHIRE COUNCIL

AUDIT COMMITTEE

EXTERNAL AUDIT REPORTS

1. OBJECT AND KEY POINTS IN THIS REPORT

1.1 To consider external audit's reports:

- External Audit Plan 2016/17
- Certification of Grants and Returns Report 2015/16
- Technical Update and Progress Report

2. BACKGROUND INFORMATION

- 2.1 The Audit Plan 2016/17 (appendix A) provides details of external audit's work required to give an opinion on whether the accounts give a true and fair view and a statutory conclusion on the council's arrangements to secure economy, efficiency and effectiveness. The proposed fee for the audit is £104,138, the same as the previous year. The fee provides for basic audit work.
- 2.2 The Certification of Grant Claims and Returns 2015/16 report is attached at appendix B. No recommendations have been made during the year and the one recommendation previously made was confirmed as implemented.
- 2.3 The Technical Update and Progress Report provides the Audit Committee with a summary on progress in delivering external audit's statutory responsibilities. It also highlights key emerging national issues and developments which may be of interest to Members. A copy of the report is attached in appendix C.

3. OPTIONS FOR CONSIDERATION

- 3.1 The Audit Committee should consider the external auditor's reports and the assurance that has been given or can be implied from their conclusions. The Committee should seek clarification from the external auditors or council officers as necessary.

4. ANALYSIS OF OPTIONS

- 4.1 The Audit Plan is the result of a risk assessment and complies with statutory requirements governing external audit and inspection work.

5. RESOURCE IMPLICATIONS (FINANCIAL, STAFFING, PROPERTY, IT)

- 5.1 Audit Plan fees of £104,138 are met within existing budgets.
- 5.2 Additional costs could be incurred subject to any follow up audits or challenge from residents.

6. OUTCOMES OF INTEGRATED IMPACT ASSESSMENT (IF APPLICABLE)

- 6.1 An Integrated Impact Assessment is not required.

7. OUTCOMES OF CONSULTATION AND CONFLICTS OF INTERESTS DECLARED

- 7.1 There are no conflicts of interests to declare.

8. RECOMMENDATIONS

- 8.1 That the Audit Committee notes the following reports:
- a) External Audit Plan 2016/17
 - b) Certification of Grants and Returns Report 2015/16
 - c) Technical Update and Progress Report

DIRECTOR OF GOVERNANCE AND PARTNERSHIPS

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Background Papers used in the preparation of this report:

KPMG reports:
External Audit Plan 2016/17
Certification of Grants and Returns Report 2015/16
Technical Update and Progress Report;