



East  
Northamptonshire  
Council

## Governance & Audit Committee 24 March 2014

### External Audit Plan 2013/14

#### Purpose of report

To set out the External Audit Plan 2013/14 as prepared by the Council's External Auditors, KPMG.

#### Attachment(s):

Appendix 1 – External Audit Plan 2013/14

#### 1.0 Introduction

1.1 KPMG are the Council's appointed External Auditor for 2013/14.

#### 2.0 External Audit Plan 2013/14

2.1 The document in Appendix 1 describes how KPMG will deliver the financial statement audit work for ENC. It also sets out the approach that will be taken to value for money (VFM) work for 2013/14.

2.2 The audit plan sets out the headline messages and identifies key risks for the financial statements audit.

#### 3.0 Equality and Diversity Implications

3.1 There are no known equality issues arising from this report.

#### 4.0 Legal Implications

4.1 There are no known legal implications arising from this report.

#### 5.0 Risk Management

5.1 The audit plan in Appendix 1 identifies the key risks for the financial statements audit.

#### 6.0 Financial Implications

6.1 The 2013/14 planned audit fee is £59,140. This amount is based on the audit plan shown at Appendix 1. Changes to the audit plan may result in changes to the audit fee.

6.2 Changes to the audit plan and audit fee may be necessary if:

- New significant audit risks emerge;
- Additional work is required of us by the Audit Commission or other regulators; and
- Additional work is required as a result of changes in legislation, professional standards or financial reporting requirements.

If any changes to the plan or the fee are required these will be discussed and agreed with the S151 Officer in advance.

## 7.0 Corporate Outcomes

7.1 This report links to the following Corporate Outcomes:

- Effective Management

*(Demonstrating financial sustainability over the medium term, contributing to the effective management of the Council)*

## 8.0 Recommendations

8.1 Council is asked to:

Approve the contents of this report and the External Audit Plan 2013/14.

*(Reason – this is an information report which sets out the arrangements for 2013/14 External Audit of the Statement of Accounts)*

<b>Legal</b>	Power: Audit Commission Act 1998, the Local Government Act 1999 and the Audit Commission's Code of Audit Practice.				
	Other considerations:				
<b>Background Papers:</b>					
<b>Person Originating Report:</b> Kelly Watson, Finance Manager <a href="mailto:kwatson@east-northamptonshire.gov.uk">kwatson@east-northamptonshire.gov.uk</a>					
<b>Date:</b> 12/03/14					
<b>CFO</b>		<b>DMO</b>		<b>CX</b>	

(Committee Report Normal Rev. 22)