

# GOVERNANCE AND AUDIT COMMITTEE

Date: 05 December 2018

Venue: East Northamptonshire House, Cedar Drive, Thrapston

Time: 7.30pm

Present: Councillors: Peter Wathen (Chairman)

Rosalie Beattie Robin Underwood  
Dorothy Maxwell

## External attendees:

Neil Harris (Audit Engagement Lead, EY)

Chris Hewitt (Audit Manager, EY)

### 306. WELCOME

The Chairman welcomed Neil Harris and Chris Hewitt to the meeting and introductions were made.

### 307. APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors Annabel de Capell Brooke, Sylvia Hobbs and Alex Smith.

### 308. DECLARATIONS OF INTEREST

No declarations of interest were made.

### 309. QUESTIONS UNDER COUNCIL PROCEDURE RULE 10.3

No questions were submitted under Procedure Rule 10.3.

### 310. DRAFT EXTERNAL AUDIT PLAN 2018/19

Neil Harris, Audit Engagement Lead, presented EY's External Audit Plan for 2018/19 which set out how the External Auditor would deliver the financial statement audit work for ENC. It also set out the approach that would be taken on value for money arrangements work. The audit plan set out the headline messages and identified key risks for the financial statements audit.

Mr Harris advised that a formal handover with the Council's previous external auditor KPMG was still needed and that would give EY an opportunity to review their audit files. This needed to be completed prior to the audit.

In response to questions from Members about the impact of the work on local government reform would have on the audit, Mr Harris advised that they would be taking significant account of what was happening in Northamptonshire and that they were also the external auditor for all of the councils in the county so would have a good overview of the situation. They would be looking at what impact the NCC Stabilisation Plan would have on the district and borough councils, particularly around the Collection fund, and whether the County's request for earlier transfer was legal and if it was, was it value for money. Regular meetings were being held with the Commissioner and NCC Finance Team.

**RESOLVED:**

That the contents of the report and the draft External Audit Plan 2018/19 be approved.

*(Reason: To set out the arrangements for 2018/19 External Audit of the Statement of Accounts).*

**Chairman**