

Report to the Audit and Governance Committee



**Epping Forest
District Council**

Report Reference: AGC-028-2013/14

Date of meeting: 3 April 2014

Portfolio: Finance and Technology

Subject: Reports from the External Auditor

Responsible Officer: Bob Palmer (01992 564279)

Democratic Services: Gary Woodhall (01992 564470)

Recommendations/Decisions Required:

(1) To consider and note the reports of the external auditor.

Executive Summary:

This Committee has within its Terms of Reference the considering of reports made by the external auditor.

The first report is the Audit Plan for 2013/14, which summarises the significant risks that impact on the audit and the key outputs from the audit. There are then detailed sections setting out the scope of the audit, providing a risk assessment and the audit timetable.

The second report is the Planning Letter for 2014/15, which sets out the proposed fee and audit arrangements.

Reasons for Proposed Decisions:

To comply with the Committee's Terms of Reference and ensure the proper consideration of these reports.

Other Options for Action:

There are no other options for action.

Report:

1. The reports will be presented to the Committee by Ms Clare Reed, Engagement Manager.

Resource Implications:

Sufficient allowance was made in the original estimates for 2014/15 to cover the fees for the 2013/14 audit year and so no additional resources are required.

Legal and Governance Implications:

There are no legal implications or Human Rights Act issues arising from the recommendations in this report.

Safer, Cleaner, Greener Implications:

There are no implications arising from the recommendations in this report for the Council's commitment to the Nottingham Declaration for climate change, the corporate Safer, Cleaner and Greener initiative or any Crime and Disorder issues within the district.

Consultation Undertaken:

None.

Background Papers:

None.

Impact Assessments:

Risk Management

The documents identify areas of risk that the external auditors will address as part of their work.

Equality and Diversity:

Did the initial assessment of the proposals contained in this report for relevance to the Council's general equality duties, reveal any potentially adverse equality implications? No

Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken? No

What equality implications were identified through the Equality Impact Assessment process?
N/A

How have the equality implications identified through the Equality Impact Assessment been addressed in this report in order to avoid discrimination against any particular group?
N/A