

SLOUGH BOROUGH COUNCIL

REPORT TO: Audit & Risk Committee **DATE:** 12th March 2015

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WARD(S): All

PART I **FOR DECISION**

EXTERNAL AUDIT PLAN: 2014-15 and 2015-16

1 Purpose of Report

The Council is required to have an external audit every year. These papers set out the specific plans for 2014-15 and the indicative plan for 2015-16.

2 Recommendations

The Audit & Risk Committee is requested to resolve to comment upon, and potential amend, the external audit plans.

The Audit & Risk Committee is requested to resolve to approve the external audit plans.

3 Sustainable Community Strategy Priorities

The actions contained within the attached reports are designed to improve the governance of the organisation and will contribute to all of the emerging Community Strategy Priorities

Priorities:

- *Economy and Skills*
- *Health and Wellbeing*
- *Regeneration and Environment*
- *Housing*
- *Safer Communities*

3b Five Year Plan Outcomes

N/A

4 Other Implications

(a) Financial

The external audit plan is showing a significant reduction in audit fees for 2015-16 following the audit Commission's most recent re-procurement of contracts.

Risk Management

Risk	Mitigating action	Opportunities
Legal		
Property		
Human Rights		
Health and Safety		
Employment Issues		
Equalities Issues		
Community Support		
Communications		
Community Safety		
Financial		
Timetable for delivery		
Project Capacity		
Other		

(b) Human Rights Act and Other Legal Implications

There are no Human Rights Act Implications.

(c) Equalities Impact Assessment

There is no identified need for the completion of an EIA

5 Supporting Information

- 5.1 The full details of the plans are included in appendix A and B. The 2014-15 plan sets out the key areas that BDO will be looking over in the summer and during their interim audit. The last year's financial statements were approved by the s151 officer and the external auditor in line with timescales, but as per the previous meeting's report, there is still further work to be done to improve the Council's closure procedures further. In 2013-14, the Council's Value for Money was qualified in respect of Children's Social Care services and this has been highlighted in this report.
- 5.2 The 2015-16 planning letter highlights a high level overview of the audit plan along with indicative fees. These show a reduction of £49k due to the Audit Commission's re-procurement exercise for the 2015-18 external audits. BDO will remain the Council's external auditor over this period.
- 5.3 The Committee has received updates at recent committees about progress in improving the closedown procedures for 2014-15, and this will be reported verbally at the Audit Committee alongside the appendices to this papers.

6 Comments of Other Committees

None

7 **Conclusion**

For the Committee to approve the plan

8 **Appendices Attached**

'A' - External audit plan 2014-15

'B' - External audit planning letter 2015-16

9 **Background Papers**

None