

**AUDIT BOARD**  
**22nd July 2020**

**REPORT FROM THE EXTERNAL AUDITOR**

1. Summary

To present to the Board the external auditor's 2019/20 Audit Plan.

2. RECOMMENDATIONS

2.1 That Members note the Audit Plan for 2019/20.

3. Background and Discussion

3.1 Due to the Covid 19 virus outbreak the deadlines for submission and audit of the statement of accounts have been changed so that the new statutory date for publication for the final, audited 2019/20 Financial Statement is 30 November 2020, a change from the 31 July 2020. The formal 10 working day public inspection period must start by 1 September 2020. The Council will be required to publish the date of their inspection period this year.

3.2 Given this, rather than updating the Council on their work auditing the Statement of Accounts at this meeting, it is necessary for Grant Thornton to submit their Audit Plan to the Board. This was not possible earlier due to the cancelled April meeting.

3.3 It is expected that the Statement of Accounts will be published, audited and ready for approval well within the extended timescales.

3.4 A Member of the Grant Thornton audit team will present the report to the Board and give an update on audit progress.

4. Relationship to the Corporate Plan

Not applicable

5. Financial, legal, staffing and other administrative implications and risk assessments

Financial Implications	None
Legal Implications	None
Staffing Implications	None
Administrative Implications	None

**AUDIT BOARD**  
**22nd July 2020**

Risk Assessment	None
-----------------	------

6. Appendices

Appendix A – Grant Thornton – Audit Plan for 2019/20.

BACKGROUND PAPERS

<u>Documents consulted</u>	<u>File Ref</u>	<u>Report Author</u>	<u>Section and Directorate</u>	<u>Exempt Information Category</u>
		Tim Sams 343148	Internal Services/ Financial Services	N/A