

AC39. Annual Audit Plan

The committee considered the external auditor's Annual Audit Plan 2017/18.

Ernst and Young had been appointed as the Council's external auditor for the period 2016/17 to 2020/21.

The report set out:-

- the public sector audit framework;
- understanding the Council;
- financial statements audit;
- wide scope audit framework; and
- team, fees and deliverables.

The committee asked questions of Mr Reid in regard to the arrangements for auditing the pensions fund, the wider context within which councils operate and the sources of the Council's own self evaluation exercises upon which the external auditor will rely.

The plan summarised the assessment of the key challenges and risks facing the Council and reflected the risks and priorities facing the Council.

Decision

The Committee noted the external auditor's Annual Audit Plan for 2017/18.