

**Subject Heading:**

External Audit Plan 2018/19

SLT Lead:

Jane West

Report Author and contact details:

Contact:
Debbie Hanson
E-mail address:
dhanson@uk.ey.com
Ernst and Young

Radwan Ahmed
Designation: Head of Financial Control
Telephone: 020 3373 0934
E-mail address:
radwan.ahmed@oneSource.co.uk

Policy context:

To consider the External Audit Plans for the London Borough of Havering and for the Pension Fund

Financial summary:

There are no direct financial implications to the report.

The subject matter of this report deals with the following Council Objectives

Communities making Havering	[x]
Places making Havering	[x]
Opportunities making Havering	[x]
Connections making Havering	[x]

SUMMARY

The attached reports advise the Audit Committee of the proposed External Audit Plan for 2018/19.

The Council's External Auditors, Ernst and Young (EY) will be at the meeting to present the report.

RECOMMENDATIONS

1. To note the contents of the plan.
2. To raise any issues of concern and ask specific questions of officers or external auditors where required.

REPORT DETAIL

Background

Ernst and Young are the current External Auditors for the London Borough of Havering and for the Pension Fund. This report includes the external audit plan for the Council and for the Pension Fund which are attached at appendix 1 and appendix 2.

The auditors also issue briefings to Audit Committees on a regular basis throughout the year.

IMPLICATIONS AND RISKS

Financial implications and risks:

There are no direct financial implications in noting the content of this Report. The audit fees set out in the audit plans will be met within General Fund Budgets and the Pension Fund as appropriate.

Legal implications and risks:

There are no apparent legal implications in noting the content of this Report.

Human Resources implications and risks:

None arising directly from this report.

Equalities implications and risks:

None arising directly from this report.