



## AUDIT COMMITTEE

10 May 2016

<b>Subject Heading:</b>	External Audit Plan
<b>CMT Lead:</b>	Andrew Blake-Herbert Chief Executive
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<b>Policy context:</b>	This report introduces the external audit plan of Ernst and Young the Audit Committee.
<b>Financial summary:</b>	The cost of the audit is contained within existing budgetary provision.

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

Havering will be clean and its environment will be cared for	<input type="checkbox"/>
People will be safe, in their homes and in the community	<input type="checkbox"/>
Residents will be proud to live in Havering	<input checked="" type="checkbox"/>

### SUMMARY

Our external Auditors, Ernst and Young will present their audit plan for the coming financial year for consideration by the committee.

## RECOMMENDATIONS

The Committee is asked to:

- a) Note that a separate paper will be presented to the Committee by Ernst and young setting out their audit plan for the year.
- b) Consider any issues arising from the plan and raise any questions directly with the auditors.

## REPORT DETAIL

Our external Auditors, Ernst and Young will present their audit plan for the coming financial year for consideration by the committee.(as included in the attached appendix)

## IMPLICATIONS AND RISKS

### **Financial Implications and risks:**

The cost of the audit of the main accounts is meeting from the General fund. The Pension Fund meets the cost of the Pension Fund audit.

### **Legal Implications and risks:**

There are direct legal implications.

### **Human Resources Implications and risks:**

None arising directly

### **Equalities and Social Inclusion Implications and risks:**

None arising directly

## BACKGROUND PAPERS