

Joint Advisory Accounts & Audit Committee

25 March 2019

Deloitte's Audit Plan Report

For Decision

Portfolio Holder(s)/ Briefholder

Cllr M Roake,
Cllr P Barrowcliff, Corporate
Cllr A Reed, Corporate Affairs and Continuous Improvement

Senior Leadership Team Contact:

J Vaughan, Strategic Director

Report Author:

J Strange, Head of Financial Services

Statutory Authority

Accounts and Audit Regulations 2015

Purpose of Report

- 1 To present the External Audit Plan 2018/19 from Deloitte's, the external auditor for all three councils within the Dorset Councils Partnership.

Officer Recommendations

- 2 That Members review the audit plan for auditing the Council's Statement of Accounts

Reason for Decision

- 3 The report sets out how Deloitte's will audit the Financial Statements and the respective audit fee for the current year.

Background and Report

- 4 The audit of the Financial Statements has become the main focus of the work of External Audit, along with the Value for Money conclusion.
- 5 Deloitte's as the Council's External Auditors will provide an opinion on the 2018/19 Statement of Accounts in July 2019. As the Sovereign authorities will no longer exist at this time, their report and opinion will be presented to Dorset Council. The report attached at Appendix 1 sets out their approach to auditing the accounts and some of the key issues they will consider.

Implications

Corporate Plan

- 6 An unqualified opinion on the Financial Statements supports the Develop Successful Partnerships priority

Financial

- 7 The costs of external audit are budgeted for within each Council's revenue budget and are the same as the fees for 2017/18. The detail for each authority is set out in the attached report.

Appendices

Appendix 1 – Deloitte's Audit Plan report

Background Papers

- 8 None

Footnote

- 9 Issues relating to financial, environmental, economic and equalities implications have been considered and any information relevant to the decision is included within the report.

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