

NON-EXEMPT

HAVANT BOROUGH COUNCIL

Governance and Audit Committee

1 July 2015

**EXTERNAL AUDIT PAPERS - HAVANT BOROUGH COUNCIL
Accountant (Financial & Governance)**

FOR INFORMATION

Portfolio: FINANCE

Key Decision: No

1.0 Purpose of Report

1.1 To outline the papers to be presented by Ernst & Young LLP.

2.0 Recommendation

2.1 We ask the Committee to note the content of the reports attached to this paper.

3.0 Summary

3.1 To fulfil our responsibilities as your external auditor we are required to present formally the papers attached to this report to those charged with governance.

4.0 Reports

4.1 Audit Progress Report

The purpose of this report is to provide the Governance and Audit Committee with an overview of the stage we have reached in your 2014/15 audit.

4.2 Audit Plan 2014/15

The purpose of this report is to provide the Governance and Audit Committee with a basis to review our proposed audit approach and scope for the 2014/15 audit. The Audit Plan has been agreed with the Executive Head of Governance and Logistics.

4.3 Audit Fee Letter 2015/16

This letter confirms the audit work and associated fee that we propose for the 2015/16 financial year. The fee was set by the Audit

Commission and has been agreed with the Executive Head of Governance and Logistics.

4.4 **LG Sector Briefing**

The purpose of this report is to summarise some of the current issues facing the Local Government sector and is for information only.

We would like to highlight the section on accounting, auditing and governance as being of particular relevance to the Council.

5.0 **Implications**

5.1 Resources: No direct implications

5.2 Legal: No direct implications

5.3 Strategy: No direct implications

5.4 Risks: No direct implications

5.5 Communications: No direct implications

5.6 For the Community: No direct implications

6.0 **Consultation:** Executive Head of Governance & Logistics

6.1 Appendices:

1. Audit Progress Report
2. Audit Plan 2014/15
3. Audit Fee Letter 2015/16
4. LG Sector Briefing

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