

NON-EXEMPT

HAVANT BOROUGH COUNCIL

Governance and Audit Committee

21 June 2017

EXTERNAL AUDIT UPDATE

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 paper attached to report to those charged with governance.

4.0 Reports

4.1 Audit Plan

The purpose of this report is to provide the Governance and Audit Committee with our proposed audit approach and scope for the 2016/17 audit. This plan summarises our initial assessment of the key risks driving the development of an effective audit for the Council, and outlines our planned audit strategy in response to those risks. It is also to ensure that our audit is aligned with the Committee's service expectations.

4.2 LG Audit Committee Briefing

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

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 Director (Strategy & Governance)

6.1 Appendices:

1. Audit Plan

2. Local Government Audit Committee Briefing