

# **Somerset West and Taunton Council**

## **Audit Governance and Standards Committee – 11 March 2020**

### **External Audit – Audit Plan 2019/20**

**This matter is the responsibility of Executive Councillor Henley**

**Report Author: Emily Collacott, Finance Business Partner and Deputy S151 Officer**

#### **1 Purpose of the Report**

- 1.1 This report introduces the External Audit Plan for 2019/20. This is prepared by our external auditors, Grant Thornton, and is detailed in the appendix to this report
- 1.2 The report summarises their approach to the 2019/20 audit programme, together with the audit view on risk, materiality and value for money.

#### **2 Recommendations**

- 2.1 Members are requested to consider and note the External Audit Plan for 2019/20 received from Grant Thornton.

#### **3 Risk Assessment**

- 3.1 The details of any specific risks are contained in the report.

#### **4 Background and Full details of the Report**

- 4.1 Each year our external auditors, Grant Thornton, provide a plan which details their approach to the audit work required in respect of the preceding financial year (2019/20). Specifically this audit work focuses on the provision of an audit opinion in relation to the accounts, value for money (VFM) and associated key risks.
- 4.2 The plan for 2019/20 is set out in Appendix A

#### **5 Finance / Resource Implications**

- 5.1 The report sets out the external auditors view on key risk areas for the Council and their approach to auditing them

#### **6 Legal Implications**

- 6.1 The Council has a statutory duty to produce financial statements.

**Democratic Path:**

- **Audit Governance and Standards – Yes**
- **Executive – No**
- **Full Council – No**

**Reporting Frequency: Twice-yearly**

**List of Appendices (delete if not applicable)**

Appendix A	Somerset West and Taunton External Audit Plan 2019-20
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