

Audit Committee

Item No.....

Report title:	External Auditor's Audit Plans 2018-19
Date of meeting:	31 January 2019
Responsible Chief Officer:	Executive Director of Finance and Commercial Services
Strategic impact The Audit Committee consider the work of the Council's External Auditors in accordance with their terms of reference, which are part of the Council's Constitution, part 4.1 (4.4) . (page 13) being: F. External Audit 1. Consider reports of external audit and other inspection agencies. 2. Ensure there are effective relationships between external audit and internal audit.	

Executive summary

The purpose of this report is to introduce the External Auditor's Audit Plans for the year ending 31 March 2019, which are attached as **Appendix A** - Norfolk CC Audit Planning Report and **Appendix B** - Norfolk Pension Fund Audit Plan.

A representative from Ernst & Young LLP ("EY") will attend the meeting and answer members' questions.

Members are recommended to consider and agree:

- the External Auditor's Audit Plan for the Council for 2018-19 at Appendix A and the Norfolk Pension Fund Audit Plan at Appendix B, including their assessment of the Audit Risks and Value for Money Risks and the reporting timetable
- that the scale fee for the Council has reduced to £98,361 (from £127,742 for 2017-18)
- whether there are other matters which you consider may influence their work.

1. Introduction

These Annual Audit Plans set out how EY intend to carry out their responsibilities as auditor.

2. Evidence

The External Auditor's Audit Plan for the Council for 2018-19 is attached as **Appendix A** to this report. There are no specific matters which are considered to influence their work. Audit Risks and Value for Money risks are set out in the plan.

Points of interest in the plan are:

- The reporting timeline, to meet the regulatory requirements, set out in part 7 of the plan
- Appendix A (Page 35) - mentions the fees for the audit, which are as expected

The External Auditor's Audit Plan for the Norfolk Pension Fund for 2018-19 is attached as Appendix B to this report. There are no specific matters which are considered to influence their work. Audit Risks and Value for Money risks are set out in the plan.

3. Financial Implications

There are no specific financial implications other than, there is a £29,381 saving for the Council for the 2018-19 accounts audits. The 2018-19 Scale of Fees for Opted in Bodies is presented at **Appendix C** for information.

4. Issues, risks and innovation

Risk implications

- 4.1 Apart from those listed in the report, there are no other implications to consider.
- 4.2 A representative from EY will attend the meeting and answer members' questions.

5. Background

- 5.1 The Council's Financial Statements cover several reporting entities making up the Council's group accounts. Each entity has an audit plan for the financial year and these are provided by different auditors. Hethel Innovation Limited, Great Yarmouth Development Co. Ltd and Norfolk Energy Futures Ltd are not incorporated in the group accounts based on immateriality.

Entity	Auditor
Norfolk County Council	EY
Norfolk Pension Fund	EY
Norse Group	PwC
Independence Matters	EY

Officer Contact

If you have any questions about the matters contained in this paper please get in touch with:

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Appendix A

External Auditor's Audit Planning Report for Norfolk CC 2018-19

Appendix B

External Auditor's Audit Plan for Norfolk Pension Fund 2018-19

Appendix C

2018-19 Scale of Fees for Opted in Bodies