

Audit Committee

Item No.....

Report title:	External Auditor's Audit Plan 2016-17
Date of meeting:	15 June 2017
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 11) 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 Plan for the year ending 31 March 2017, which is attached as **Appendix A**. The Pensions Committee will receive a separate plan, dated 19 April 2017, for their approval, which is attached at **Appendix B**. Our External Auditors publish Local Government Audit Committee Briefings and the latest briefing for Local Government/Fire and Rescue sector Audit Committee Briefings are attached as **Appendices C and D**.

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

Members are recommended to consider:

- the External Auditor's Audit Plan for the Council for 2016-17 at Appendix A, including their assessment of the Financial Statement Risks and Value for Money Risks
- the External Auditor's Audit Plan for the Pension Fund for 2016-17, including their assessment of the Financial Statement Risks and Value for Money Risks, at Appendix B
- whether there are other matters which you consider may influence their work
- the key messages in the briefings at Appendices C and D.

1. Introduction

This 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 is attached as **Appendix A** to this report. There are no specific matters which are considered to influence their work. Financial Statement risks and Value for Money risks are set out in parts 2 and 3 of the plan. The reference to an April Committee, in the letter to the Audit Committee (at the start of the document), is now out of date as it was cancelled.

Points of interest in the plan are:

- Page 2 - Part 2 covering risks and Page 5 for Value for Money Risks
- Page 9 - mentions the fees for the audit, which are as expected

The External Auditor's Audit Plan for the Norfolk Pension Fund is attached as **Appendix B** to this report. There are no specific matters which are considered to influence their work. Financial Statement risks are set out in part 2 of the plan.

The latest briefing for Local Government/Fire and Rescue sector Audit Committee Briefings are attached as **Appendices C and D**.

3. Financial Implications

There are no specific financial implications.

4. Issues, risks and innovation

Risk implications

- 4.1 Apart from those listed in the report, there are no other implications to take into account.
- 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

Entity	Auditor
Norfolk County Council	EY
Norfolk Pension Fund	EY
Norse Group	PwC
Independence Matters	EY
<i>Hethel Innovation Limited</i>	<i>Small Companies Exemption from Audit –</i>
<i>Great Yarmouth Development Co. Ltd</i>	<i>Companies Act 2006 (part 476 and 477)</i>
<i>Norfolk Energy Futures Ltd</i>	

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 Plan for Norfolk CC 2016-17

Appendix B

External Auditor's Plan for Norfolk Pension Fund 2016-17

Appendix C

Audit Committee Briefing – Local Government

Appendix D

Audit Committee Briefing – Fire and Rescue Sector