

# Audit Committee

Item No.....

<b>Report title:</b>	<b>External Auditor's Annual Audit Letter 2017-18</b>
<b>Date of meeting:</b>	<b>27 September 2018</b>
<b>Responsible Chief Officer:</b>	<b>Executive Director, Finance and Commercial Services</b>
<b>Strategic impact</b>  The Audit Committee consider the work of the Council's External Auditors in accordance with their terms of reference, which are part of the <a href="#">Council's Constitution, part 4.1 (4.4)</a> . (page 11) being:  <b>F. External Audit</b> 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 Annual Audit Letter 2017-18, which is attached as **Appendix A**. This letter is one of certain communications that EY must provide to the Audit Committee of the audited client. The Pensions Committee will receive a separate letter for their approval. This letter has been published on the Council's website.

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 Letter 2017-18

## 1. Introduction

This Annual Audit letter (Appendix A) is one of certain communications that EY must provide to the Audit Committee of the audited client. This letter complements the External Auditor's Annual Results Report for 2017-18 reported to this Committee on 31 July 2018.

## 2. Evidence

The External Auditor's Annual Audit Letter for 2017-18 is attached as **Appendix A** to this report.

### 3. Financial Implications

There are no specific financial implications other than those noted above.

### 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.

### 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
<b>Norfolk County Council</b>	<b>EY</b>
Norfolk Pension Fund	EY
Norse Group	PwC
Independence Matters	EY
<b><i>Not consolidated on basis of materiality:</i></b>	
<i>Hethel Innovation Limited</i>	
<i>Great Yarmouth Development Co. Ltd</i>	
<i>Norfolk Energy Futures Ltd</i>	
<i>Norfolk Safety CIC</i>	

### Officer Contact

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

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