



Report To:	AUDIT PANEL
Date:	6 March 2018
Reporting Officer:	Kathy Roe – Director of Finance Tom Wilkinson – Assistant Director of Finance
Subject:	EXTERNAL AUDIT PLAN 2017-18
Report Summary:	<p>As the Council's appointed External Auditors for 2017/18, Grant Thornton are required to undertake work to enable them to form and express an opinion on the:</p> <ul style="list-style-type: none"> - Financial statements, including the Annual Governance Statement, that have been prepared by management with the oversight of those charged with governance; and - Value for Money arrangements in place at the Council for securing economy, efficiency and effectiveness in the use of resources. <p>The audit plan provides an overview of the planned scope and timing of the statutory audit of the Council.</p>
Recommendations:	That the external audit plan for 2017/18 is noted.
Links to Community Strategy:	Effective corporate governance and a robust approach to economy, efficiency and effectiveness underpin the delivery of the Community Strategy.
Policy Implications:	There are no wider policy implications arising from this report.
Financial Implications: (Authorised by the Section 151 Officer)	There are no direct financial implications arising from this report.
Legal Implications: (Authorised by the Borough Solicitor)	Demonstrates the Council's compliance with the Accounts and Audit Regulations 2011.
Risk Management:	The Council has arrangements in place to ensure that the Council meets the required standards in financial reporting, and that robust arrangements are in place to ensure economy, efficiency and effectiveness in the use of resources. External Audit provides a source of assurance over these arrangements.
Access to Information:	<p>The background papers relating to this report and any further information can be obtained from the report writer, Heather Green, Finance Business Partner</p> <p> Telephone: 0161 342 2929</p> <p> e-mail: heather.green@tameside.gov.uk</p>