

Report to: **AUDIT PANEL**

Date: 12 March 2019

Reporting Officer: Kathy Roe, Director of Finance
Paddy Dowdall, Assistant Director of Pensions (Local Investments and Property)

Subject: **EXTERNAL AUDIT STRATEGY MEMORANDUM 2018/19 (GMPF)**

Report Summary: As GMPF's appointed External Auditors for 2018-19, Mazars LLP are required to undertake work to enable them to form and express an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance.
The audit plan provides an overview of the planned scope and timing of the statutory audit of GMPF.

Recommendations: That the external plan for 2018-19 is noted.

Corporate Plan: Effective corporate governance and a robust approach to economy, efficiency and effectiveness underpin the delivery of the Corporate Plan.

Policy Implications: There are no wider policy implications arising from this report.


Financial Implications: There are no direct financial implications arising from this report.
(Authorised by the statutory Section 151 Officer & Chief Finance Officer)


Legal Implications: Demonstrates the Council's compliance with the Accounts and Audit Regulations 2018.
(Authorised by the Borough Solicitor)

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: **NON-CONFIDENTIAL**
This report does not contain information which warrants its consideration in the absence of the Press or members of the public.

Background Information: The background papers relating to this report can be inspected by contacting Tracey Boyle

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