

13 March 2019

Agenda Item: 4

## **REPORT OF SERVICE DIRECTOR – FINANCE, INFRASTRUCTURE AND IMPROVEMENT**

### **GRANT THORNTON – EXTERNAL AUDIT PLAN 2018/19**

#### **Purpose of the Report**

1. To inform Members of the External Auditors' Audit Plan for their 2018/19 Audit.

#### **Information**

2. The attached report from our new external auditors, Grant Thornton, sets out the proposed Audit Plan for the 2018/19 audit, including their approach, significant risks, fees, key staff and timelines for the audit. The report is presented to Members for their information. John Gregory, Engagement Lead - Grant Thornton) and Lorraine Noak, the Audit Manager (Grant Thornton), will be in attendance at the meeting to introduce the report and respond to Members' questions.

#### **Other Options Considered**

3. The report is for comment only.

#### **Reason/s for Recommendation/s**

4. To provide information to Members on the External Audit Plan 2018/19.

#### **Statutory and Policy Implications**

5. This report has been compiled after consideration of implications in respect of crime and disorder, data protection and information governance, finance, human resources, human rights, the NHS Constitution (public health services), the public sector equality duty, safeguarding of children and adults at risk, service users, smarter working, sustainability and the environment where such implications are material they are described below. Appropriate consultation has been undertaken and advice sought on these issues as required.

#### **Financial Implications**

6. The anticipated total fees, excluding the indicative fee for grant claim certification, are £75,624 for Nottinghamshire County Council and £23,043 for the Nottinghamshire Pension Fund. This is in line with the initial proposal and budget provision is in place.

## **RECOMMENDATION/S**

- 1) That Members receive, and comment upon, the External Auditor's Audit Plan for 2018/19.

**Nigel Stevenson**

**Service Director – Finance, Infrastructure and Improvement**

**For any enquiries about this report please contact:**

Glen Bicknell, Senior Finance Business Partner, Financial Strategy and Compliance.

### **Constitutional Comments (05/03/2018 KK)**

7. The proposal in this report is within the remit of the Governance and Ethics Committee

### **Financial Comments (08/02/2019 GB)**

8. The financial implications are set out in the report.

### **Background Papers and Published Documents**

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

- None

### **Electoral Division(s) and Member(s) Affected**

- All