

## AUDIT AND GOVERNANCE COMMITTEE

8<sup>th</sup> November 2021

Report Title	Audit Plan 2019-20 East Northants District Council	
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### List of Appendices

#### Appendix A – External Audit Plan 2019 - 20

#### 1. Purpose of Report

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- 1.1. The purpose of this report is to present the Audit Plan in relation to the Statement of Accounts for the East Northants District Council for 2019/20 and the work currently being undertaken by the external auditor, Ernst & Young.

#### 2. Executive Summary

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- 2.1. The Council's external auditors will undertake work for the audit of the 2019/20 statement of accounts. The report set out what is involved and what the key deliverables are.

#### 3. Recommendations

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- 3.1. It is recommended that the Committee;

a) Note the Audit Plan for 2019/20 as shown in Appendix A.

- 3.2. Reason for Recommendations –

- For the Committee to exercise its duties and responsibilities within its Terms of Reference for considering reports of the External Auditor.

## **4. Report Background**

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- 4.1. The external auditor's report attached at Appendix A provides the committee with an outline of work to be undertaken for the external audit work for 2019/20.
- 4.2. The report highlights key consideration within the audit process in terms of the impact of key risks, such as the impact of Covid 19, value for money and materiality.

## **5. Issues and Choices**

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- 5.1. The report provides an outline to the external audit plan and process for 2019/20 for East Northants District Council.

## **6. Implications (including financial implications)**

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### **6.1. Resources and Financial**

- 6.1.1. None specific to this report

### **6.2. Legal**

- 6.2.1. None specific to this report

### **6.3. Risk**

- 6.3.1. None specific to this report

### **6.4. Consultation**

- 6.4.1. None specific to this report.

### **6.5. Consideration by Scrutiny**

- 6.5.1. Not specific to this report.

### **6.6. Climate Impact**

- 6.6.1. None specific to this report.

### **6.7. Community Impact**

- 6.7.1. None specific to this report.

## **7. Background Papers**

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- 7.1. None