

EAST HERTS COUNCIL

PERFORMANCE, AUDIT, GOVERNANCE AND OVERSIGHT COMMITTEE
– 21 MAY 2019

REPORT BY HEAD OF STRATEGIC FINANCE AND PROPERTY AND
INTERIM HEAD OF OPERATIONS

EXTERNAL AUDIT UPDATE ON TIMING OF THE AUDIT

WARD(S) AFFECTED: N/A

Purpose/Summary of Report

- To update the Committee on the current proposed timing of the audit of the Council's 2018/19 statement of accounts.

RECOMMENDATION FOR DECISION: That:

(A)	The update from EY be discussed and any actions be noted.
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1.0 Background

1.1 Under the Accounts and Audit Regulations 2015, Regulation 10, the Council must no later than 31st July publish the statement of accounts together with any certificate or opinion, entered by the local auditor. Where the audit of accounts has not been concluded the Council must publish a notice stating that it has not been able to publish the statement of accounts and its reasons for this.

1.2 At the 11 March 2019 Committee meeting, EY presented the 2018/19 Audit Plan, which included a timetable for the audit. At the same meeting, EY requested that the date of the July Committee meeting be moved to later in July.

1.3 Subsequently EY have advised that as a result of staffing issues they will need to change the timing of the audit, in particular the on-site audit visit.

2.0 Report

2.1 A letter from EY (ERP B) is included outlining their current plan for the timing of the audit. The EY Engagement Partner will attend the Committee meeting to explain the rationale of the scheduling of the audit and provide a verbal update on any changes to the proposed timing of the audit.

3.0 Implications/Consultations

3.1 There is a risk that EY are unable to complete the audit of the Council's accounts to enable the Council to publish its accounts with an auditor's report by the 31 July. In addition, the timing of EY's onsite audit visit is no longer in line with the long standing and approved annual leave commitments of the Council's Finance team.

3.2 Information on any corporate issues and consultation associated with this report can be found within **Essential Reference Paper 'A'**.

Background Papers

EY Audit Plan 2018/19 (March 2019 Committee)

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