

**TONBRIDGE & MALLING BOROUGH COUNCIL**

**AUDIT COMMITTEE**

**03 April 2018**

**Report of the Director of Finance and Transformation**

**Part 1- Public**

**Matters for Information**

**1 GRANT THORNTON – EXTERNAL AUDIT PLAN**

**The report presents the External Audit Plan for year ending 31 March 2018.**

**1.1 External Audit Plan 2017/18**

1.1.1 Our external auditor is required to prepare an Audit Plan setting out the proposed approach to the audit of the Council's financial statements. The paper identifies a number of risks which the external auditor will consider as part of the audit, none of which are specific to this Council, but applicable to local authorities more generally; and no issues have arisen from their interim work to date which I need to draw to your attention. On the VFM conclusion work, the area of focus will be the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people.

1.1.2 The Audit Plan can be found at **[Annex 1]** and a verbal update on progress in delivering their responsibilities as the Council's external auditor will be provided at the meeting.

**1.2 Legal Implications**

1.2.1 As set out in the documents.

**1.3 Financial and Value for Money Considerations**

1.3.1 As set out in the documents.

**1.4 Risk Assessment**

1.4.1 As set out in the documents.

Background papers:

contact: Paul Worden

Nil

Sharon Shelton  
Director of Finance and Transformation