

**COMMITTEENAME****Agenda Item 41**

Brighton &amp; Hove City Council

<b>Subject:</b>	<b>Ernst &amp; Young – Audit Plan 2017/18</b>		
<b>Date of Meeting:</b>	<b>9 January 2018</b>		
<b>Report of:</b>	<b>Ernst &amp; Young</b>		
<b>Contact Officer:</b>	<b>Name:</b>	<b>Paul King</b>	<b>Tel:</b> <b>0118 928 1556 (Ext 41556)</b>
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<b>Ward(s) affected:</b>	<b>All</b>		

**FOR GENERAL RELEASE**

*Note: The special circumstances for non-compliance with Council Procedure Rule 7, Access to Information Rule 5 and Section 100B (4) of the Local Government Act as amended (items not considered unless the agenda is open to inspection at least five days in advance of the meeting) related to delayed finalisation of the reports due to the Christmas period.*

**1. SUMMARY AND POLICY CONTEXT:**

1.1 Audit Plan 2017/18 - The 2017/18 Audit Plan sets out how we intend to carry out our responsibilities as your external auditor. It covers the work we plan to perform in order to provide you with:

- our audit opinion on whether the Council's financial statements give a true and fair view of the financial position as at 31 March 2018 and the income and expenditure account for the year then ended; and
- a statutory conclusion on the Council's arrangements to secure economy, efficiency and effectiveness.

The report summarises our progress to date, our assessment of the key risks which drive the development of an effective audit for the Council, and outlines our planned audit strategy in response to those risks.

**2. RECOMMENDATIONS:**

2.1 To consider the 2017/18 Audit Plan and ask questions as necessary on our proposed audit approach, progress to date and audit scope. You should also consider whether there are any other matters which you consider may influence our audit.

