

EXTERNAL AUDIT PLAN FOR THE YEAR ENDING 31ST MARCH 2017

To: **Audit and Accounts Committee**

Date: **21st March 2017**

From: **BDO**

Electoral Division(s): **All**

Purpose: To communicate to Those Charged with Governance our 2016/17 Audit Plan which identifies the audit risks relevant to the financial statements and use of resources of Cambridgeshire County Council for the year ending 31 March 2017, and our audit response to those risks.

Key Issues: For the financial statements audit, we are required to consider significant audit risks that require special audit attention.

For the use of resources audit, the National Audit Office (NAO) has provided information on potential significant risks such as:

- Organisational change and transformation
- Significant funding gaps in financial planning
- Legislative or policy changes
- Repeated financial difficulties or persistently poor performance
- Information from other inspectorates and review agencies suggesting governance issues or poor service performance.

We consider the relevance of these risks to the Council in forming our risk assessment and audit strategy.

Recommendation: To note the 2016/17 Audit Plan.

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