

**Agenda Item No. 11a)**

**EXTERNAL AUDIT PLAN**

*To:* **Audit and Accounts Committee**

*Date:* 28 March 2019

*From:* Rob Sanderson

*Electoral Division(s):* **All**

*Purpose:* Ernst & Young will be presenting the attached audit plan for the Cambridgeshire Statement of Accounts for the year ended 31 March 2019

*Key Issues:* External auditors, Ernst & Young wish to present their audit plan for information purposes.

*Recommendation:* That the Committee note and comment on the presentation.

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**1. Background**

- 1 Ernst & Young (EY) have been appointed as the Council's Independent External Auditors.
- 2 Attached as an appendix is their Audit Plan which sets out how they intend to carry out their responsibilities as auditor providing a basis for the Committee to review their proposed audit approach and scope for the year ending 31<sup>st</sup> March 2019 audit in accordance with the requirements of the Local Audit.
- 3 The plan summarises their initial assessment of the key risks driving the development of an effective audit for the Council,

<b>Source Documents</b>	<b>Location</b>
Cambridge Audit Plan Year ended 31 March	Attached to this

2019, dated 28 February 2019. Author: Ernst & Young (EY)	covering paper
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