

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 31st 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,

Source Documents	Location
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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