

EXTERNAL AUDIT - AUDIT PLAN 2015/16

Responsible Officer Nigel Evans

e-mail: nevans@westmerciaenergy.co.uk Tel: 01743 231101

1. Summary

- 1.1 At the September Joint Committee members were advised of the changes to the statutory audit requirements for Joint Committees effective from 1 April 2015. At this Joint Committee it was agreed to continue with an annual external audit to provide the Joint Committee the necessary continued assurance regarding stewardship of funds.

2. Recommendations

- 2.1 The Joint Committee are asked to consider and endorse, with appropriate comment, the audit plan for 2015/16 as presented by Grant Thornton.

REPORT

3. Risk Assessment and Opportunities Appraisal

- 3.1 The recommendations contained in this report are compatible with the provisions of the Human Rights Act 1998.
- 3.2 There are no direct environmental, equalities or climate change consequences arising from this report.
- 3.3 Grant Thornton's audit work is conducted in accordance with the Audit Commission's Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission and Public Sector Audit Appointments Limited.
- 3.4 The risks associated with not conducting an external audit including an audit opinion were considered when the decision was made to continue with an external audit.

4. Financial Implications

- 4.1 The quoted audit fee for 2015/16 is £13,000 compared to the fee for 2014/15 of £18,386. This represents a reduction of £5,386, 29%.

5. Background

- 5.1 Grant Thornton are also the external auditors of both Shropshire Council and the Shropshire County Pension Fund and will be for 2015/16 and 2016/17. Shropshire Council will conduct a procurement exercise in late 2017 to appoint auditors from 1st April 2017 and it is expected that that the audit for the WME Joint Committee will form part of this procurement exercise.

List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)
Joint Committee 28 September 2015 – Local Audit and Accountability Act 2014
Member Councillor P Price of Herefordshire Council (vice-chair of the Joint Committee)
Appendices Appendix A - Grant Thornton Audit Plan for the WME Joint Committee (year ended 31 March 2016)