



External Audit Handover Plan

May 2016

Wiltshire Council

Handover Plan between Deloitte and KPMG

	April				September				October					March				June		
	8	15	22	29	5	12	19	26	3	10	17	24	31	7	14	21	28	5	12	19
Stage 1: Pre 2017/18 Audit Face to face meeting with KMPG Discussion on issues in the past and any key areas to be aware of		●																		
Stage 2: Post 2017/18 Audit Send request for documentation Update with KPMG on 17/18 audit Sharing of relevant documentation					●		●													
Stage 3: Planning for 2018/19 Audit Detailed risk assessment and production of the plan Plan to Audit Committee									■											
Stage 4: Interim Detailed consideration of systems and early testing to month 9															■					
Stage 5: Final																		■		