



Wiltshire Council

External Audit Update Report to the Audit Committee

For the Audit Committee meeting on 14 November 2018

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Update Report to the Audit Committee

We have prepared this update to inform the members of the Audit Committee of work performed since the last meeting.

Annual Report & Accounts 2018/19

We presented our Handover Plan in relation to the audit of the 2018/19 Annual Report and Accounts to the last meeting of the Audit Committee on 24 July 2018.

We have since agreed the dates for undertaking our planning, interim and final audit work (as noted below).

We have commenced our initial planning work, and as part of this we will be holding discussions with management, and also completing initial audit procedures, such as reviewing the prior year audit file, in order to inform our risk assessment. We have arranged to visit KPMG on 21 November 2018 in order to review their work on the 2017/18 audit.

Next Steps

Over the next couple of months we will be completing our planning to develop our 2018/19 Audit Plan. This will be presented to the Committee in February 2019 and will set out the significant audit risks and our planned audit approach.

Audit Work	Dates
Planning procedures and risk assessment	W/c 15th & 22nd October 2018
Interim audit work	W/c 11th, 18th & 25th March 2019
Final audit visit	W/c 3rd, 10th, 17th & 24th June 2019

Purpose of our report and responsibility statement

Our report is designed to help you meet your governance duties

What we report

Our report is designed to help the Audit Committee and the Council discharge their governance duties. It also represents one way in which we fulfil our obligations under ISA 260 to communicate with you regarding your oversight of the financial reporting process and your governance requirements.

What we don't report

- As you will be aware, our audit is not designed to identify all matters that may be relevant to the Council.
- Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.
- Finally, any views on internal controls and business risk assessment should not be taken as comprehensive or as an opinion on effectiveness since they have been based solely on the audit procedures performed in the audit of the financial statements and the other procedures performed in fulfilling our audit plan.

We welcome the opportunity to discuss our report with you and receive your feedback.

Deloitte LLP

Cardiff

19 October 2018

This report has been prepared for the Audit Committee as representatives of the Council, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose. Except where required by law or regulation, it should not be made available to any other parties without our prior written consent.



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