

**Audit and Standards Committee – 17<sup>th</sup> April 2014**

**Report of the Treasurer**

**Grant Thornton Audit Plan 2013/14**

**Purpose of Report**

1. The External Auditor's Audit Plan for 2013/14 is attached and the Audit Manager will be available at the meeting to deal with any issues.

**Background**

2. The Audit Plan 2013/14 is attached as Appendix 1. This document is produced by the Grant Thornton. It sets out the work they will carry out in discharging their responsibilities to give an opinion on the Council's financial statements and a conclusion on the Council's arrangements for achieving value for money.

The key considerations set out within this report are:

- This plan sets out Grant Thornton's responsibilities under the Code of Audit Practice.
- The plan includes an assessment of current local risks relevant to the audit and the proposed response to these.

**Finance**

3. The attached report explains the methodology applied in testing and forming the audit opinion and risk determination. There are no resource implications as a consequence of the report.

**Law**

4. Legislation appertaining to Local Authority Audit and Accounts is contained in the Local Government Act 1999, the Audit Commission Act, 1998, and regulations made therein.

**Equality Impact**

5. The proposals take into account the Council's Policy on Equality and Diversity.

## **Recommendation**

6. That Members note and comment as appropriate, on Grant Thornton's Audit Plan 2013/14



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**Iain Newman**  
**Treasurer**

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## **List of Background Papers**

Appendix 1 Grant Thornton The Audit Plan for Dudley Metropolitan Borough Council