

#### 4. EXTERNAL AUDIT PLAN 2016/17

The Committee considered a report (copies of which had been circulated) by the Chief Finance Officer providing details of the external auditor's 2016/17 annual audit plan.

The report recalled that in May 2016, the Accounts Commission appointed Ernst and Young (EY) as the IJB's external auditor for the five year period to 2020/21. EY's annual plan, which was attached as an appendix to the report, outlined the work they proposed to undertake in relation to the 2016/17 audit.

The Senior Manager from Ernst & Young, John Boyd, then provided the Committee with an overview of the key areas set out in the EY Annual Audit Plan. Appendices to the plan set out audit independence and objectivity requirements and communications that would be provided to the IJB.

Section 6 of the plan set out EY's audit team, timeline and deliverables. The auditors aimed to certify the annual accounts by 30 September 2017. In terms of the audit fee, it was noted that due to this being the first year of operation of the IJB, no expected fee had been set centrally. The fee would be agreed with the Chief Officers on completion of the audit planning and understanding of the year-end audit requirements, which would be reported to a future meeting of WL IJB Audit Risk and Governance Committee.

It was recommended that the Committee notes the external auditor's 2016/17 annual audit plan.

#### Decision

To note the contents of the report subject to noting that the audit fee setting process had still to be completed, which would be reported to a future meeting of WL IJB Audit Risk and Governance Committee when the fee level had been agreed.