

DEVON AUDIT PARTNERSHIP – EXTERNAL AUDIT REQUIREMENTS 2015/16 ONWARDS
Report of the Head of Devon Audit Partnership

Please note that the following recommendations are subject to confirmation by the Committee before taking effect.

Recommendations:

- i. That members note that an external audit of the Partnership's accounts (small bodies return) is not required for 2015/16 onwards
- ii. That members note that although there is no requirement for an internal audit, that management consider that it is prudent to continue to use SWAP to provide an internal audit function as part of a quid pro quo arrangements

At the November Committee meeting, members agreed the appointment of Grant Thornton to undertake an external audit of the Small Bodies Return (at a cost of £2,000). We have now been informed that there is no requirement to have such an external audit and as such consider that an external audit is no longer a cost effective arrangement.

At the November meeting the Committee also agreed to SWAP to be the Internal Auditors for the Partnership. The requirement for an internal audit has now also been removed, however, Partnership management and the Management Board consider that external scrutiny by internal audit is beneficial, and that as arrangements are currently by way of a quid pro quo agreement with SWAP, that the arrangement should continue for 2015/16.

Robert Hutchins

Electoral Divisions: All
Local Government Act 1972

List of Background Papers

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<u>Background Paper</u>	<u>Date</u>	<u>File Ref</u>
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Nil

There are no equality issues associated with this report