

## EXTERNAL AUDIT PLAN

REPORT OF: Head of Corporate Resources  
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Wards Affected: All  
Key Decision: No  
Date of Meeting: 25 February 2019

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### 1. Purpose of Report

To inform the Committee of the External Auditor's Audit Plan.

### 2. Recommendations

The Audit Committee is recommended to note the 2018/19 Audit Plan;

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### 3 Background

3.1 Attached at Appendix 1 is the Audit Plan which outlines the work and the emphasis to be given to our audit for this financial year.

3.2 Members will note that while there are no issues of particular concern this year, as part of the Value for Money assessment, the Auditors will consider the arrangements by which investment property is acquired. It should be stressed that this is not in response to any particular concern that has been raised specifically in relation to Mid Sussex. All authorities investing in commercial property are being subject to this diligence as a response to the sector's increasing exposure to this market.

3.3 The Audit Director will be able to elucidate on any points raised.

### 4 Financial implications

4.1 There are no financial implications arising from this report. .

### 5 Equalities implications

5.1 The report raises no implications of this nature.

### 6 Risk analysis

6.1 No material risks arise from this report

### Background Papers

None