

# Proposed Audit Plan for 2021

**Meeting:** Audit, Risk and Finance Committee  
**Date of meeting:** 10 June 2021  
**Reporting officer:** Sue Davidson, GM Sustainable Growth & Investment

## Purpose | Ngā whāinga

The Audit, Risk and Finance Committee monitors progress in addressing actions identified by Council's auditors and received communications in relation to the audits conducted. This report enables the Committee to review and agree the scope of the external audit to be conducted by Deloitte.

## Executive summary | Whakarāpopototanga

Under the Local Government Act 2002 (LGA 2002), Council is required to have its Annual Reports and Long Term Plans (including Long Term Plan Amendments) audited.

Council's auditor, Deloitte, has provided a Planning Report for their audit for the year ended 30 June 2021 (Attachment A).

Following completion of the audits, Deloitte produces a report to Council detailing finding from each review and highlighting areas of improvement.

The report outlines the plan and areas of the focus for the audit of the financial statements for the Council year ended 30 June 2021.

## Recommendation | Ngā tūtohunga

That the Audit, Risk and Finance Committee:

- a) Approves Deloitte's scope of Audit Planning Report for Council's financial statements for the year ending 30 June 2021.

## Context | Horopaki

Under the Local Government Act 2002 (LGA 2002), Council is required to have its Annual Report audited. This is completed by Deloitte on behalf of the Auditor-General.

The Planning Report (Attachment A) produced by Deloitte outlines the audit scope and areas of focus for the audit of financial statement ended 30 June 2021. The fees takes into account the challenges that we have faced in the prior years and also factors efficiencies in the future with extra staff at KDC.

## Significance and engagement | Hirahira me ngā whakapāpā

The decisions or matters of this report do not trigger the significance criteria outlined in Council's Significance and Engagement Policy, and the public will be informed via agenda on the website.

## Next steps | E whaiake nei

For Council to approve the proposed audit plan.

## Attachments | Ngā tapiritanga

|   | Title  |
|---|--|
| A | KDC Planning BAC June 2021                         |
| B | Attachment B - Proposed Audit Fees for 2021 and 22 |