

A photograph of a meeting table with several white papers and documents. Several hands are visible, pointing at the documents. A person in a yellow shirt is at the top of the frame, and another person in a white shirt is at the bottom. A smartphone is on the table. An orange overlay box is on the left side of the image.

**Kettering Borough
Council**
**Updated Audit Planning
report**

Year ended 31 March 2019

10 April 2019



Monitoring and Audit Committee Members
Kettering Borough Council

2 April 2019

Dear Monitoring and Audit Committee Members

2018/19 Updated Audit Plan

On 5 February 2019, I issued my initial audit plan which set out how we intended to carry out our responsibilities as auditor and our proposed audit approach and scope for the 2018/19 audit. I undertook to provide an updated plan if there were any changes following the completion of our initial procedures.

This is to inform you that we made the following changes to the Audit Plan:

- The completion of our early work in respect of the significant risk in relation to the Collection Fund surplus and the implication for 2018/19; and
- That we have separated out and increased the risk from inherent to significant in respect of the valuation of investment properties. This is after taking into account the significance of the investment properties.

We welcome the opportunity to discuss this report with you on 10th April 2019 as well as understand whether there are other matters which you consider may influence our audit.

This report is intended solely for the information and use of the Monitoring and Audit Committee and management, and is not intended to be and should not be used by anyone other than these specified parties.

Yours faithfully

Neil Harris
For and on behalf of Ernst & Young LLP
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