

**Agenda Item 12**  
**Report PR20/21-03**

Report to	<b>Policy &amp; Resources Committee</b>
Date	<b>16 July 2020</b>
By	<b>External Auditor (Grant Thornton)</b>
Title of Report (Note)	<b>External Audit Plan Addendum for Covid-19 Risk 2019/20</b>

**Recommendation: That the Committee:**

**I. Note the External Audit Plan addendum 2019/20**

**External Audit Plan Addendum**

- I.1 This document provides an update to the planned scope and timing of the statutory audit of South Downs National Park Authority ('the Authority') as reported in our Audit Plan dated 27 February 2020, for those charged with governance.
- I.2 In addition to the audit risks communicated to those charged with governance in our Audit Plan on 27 February 2020, recent events have led us to update our planning risk assessment and reconsider our audit and value for money (VfM) approach to reflect the unprecedented global response to the Covid-19 pandemic. We have identified a new financial statement level risk for the audit as detailed in the attached report alongside the work we will carry out to address the audit risk.

**GRANT THORNTON**

**External Auditor**

**South Downs National Park Authority**

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 Appendices: I. External Audit Plan Addendum for Covid-19 risk 2019/20