

**External Auditor's Audit Plan 2022/23**

<b>Final Decision-Maker</b>	Audit, Governance & Standards Committee
<b>Lead Head of Service</b>	Mark Green, Director of Finance, Resources and Business Improvement
<b>Lead Officer and Report Author</b>	Adrian Lovegrove, Head of Finance
<b>Classification</b>	Public
<b>Wards affected</b>	All

**Executive Summary**

This report from the Council's External Auditor, Grant Thornton provides an overview of the planned scope and timings of the statutory audit of the 2022/23 Statement of Accounts.

Representatives from Grant Thornton will be in attendance at the meeting to present their report and respond to questions.

**Purpose of Report**

Noting

**This report makes the following recommendations to this Committee:**

1. That the external auditor's Audit Plan for year 2022/23, attached at Appendix A be noted.

**Timetable**

<b>Meeting</b>	<b>Date</b>
Audit, Governance & Standards Committee	15 January 2024

# External Auditor's Audit Plan

## 1. CROSS-CUTTING ISSUES AND IMPLICATIONS

Issue	Implications	Sign-off
<b>Impact on Corporate Priorities</b>	We do not expect the recommendations will by themselves materially affect achievement of corporate priorities. However, they will support the Council's ability to discharge its responsibilities in relation to the 2022/23 financial statements audit and value for money conclusion.	Director of Finance, Resources and Business Improvement
<b>Cross Cutting Objectives</b>	The recommendations set out above will not have any material impact on the cross-cutting objectives.	Director of Finance, Resources and Business Improvement
<b>Risk Management</b>	This report is presented for information only and has no decisions which give rise to risk management implications.	Director of Finance, Resources and Business Improvement
<b>Financial</b>	The Statement of Accounts provides an overview of income and expenditure for the financial year to 31 March 2023, and details the council's assets, liabilities and reserves at this date. The work of the external auditor provides independent assurance over this information.	Director of Finance, Resources and Business Improvement
<b>Staffing</b>	No implications identified.	Director of Finance, Resources and Business Improvement
<b>Legal</b>	The Local Audit and Accountability Act 2014 sets out the framework for audit of local authorities.	Team Leader (Contentious and Corporate Governance)

<b>Privacy and Data Protection</b>	None identified.	Director of Finance, Resources and Business Improvement
<b>Equalities</b>	The recommendations do not propose a change in service therefore will not require an equalities impact assessment.	Equalities & Communities Officer
<b>Public Health</b>	No implications identified.	Director of Finance, Resources and Business Improvement
<b>Crime and Disorder</b>	No implications identified.	Director of Finance, Resources and Business Improvement
<b>Procurement</b>	No implications identified.	Director of Finance, Resources and Business Improvement
<b>Biodiversity and Climate Change</b>	There are no implications on biodiversity and climate change.	Biodiversity and Climate Change Officer

## **2. INTRODUCTION AND BACKGROUND**

- 2.1 The Council is required to have its audited Statement of Accounts approved by the Audit, Governance & Standards Committee. For 2021/22 that was completed with the audited accounts being presented to AGS on 13 November 2023. However, Members will be aware from previous meetings that the plan for completing the 2022/23 audit was scheduled to potentially commence in January 2024.
- 2.2 We can confirm the external auditors started the planning work in mid-December and are now progressing the field work. The attached report sets out Grant Thornton's audit plan. It is planned that the audited accounts be

presented at the March 2024 AGS meeting. Representatives from Grant Thornton will be present at the meeting to present the report and answer any questions.

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### **3. AVAILABLE OPTIONS**

- 3.1 As the committee charged with responsibility for overseeing the financial reporting process, the Audit, Governance and Standards Committee is asked to consider and note this report. The committee could choose not to consider this report; however, this option is not recommended since the report is intended to assist the committee in discharging its responsibilities in relation to external audit and governance.
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### **4. PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS**

- 4.1 The committee is asked to note this report. The report provides details of the external auditor's audit plan for the statutory audit of the 2022/23 Statement of Accounts and it is considered appropriate for the committee to receive this information at this time.
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### **5. RISK**

- 5.1 This report is presented for information only and has no decisions which give rise to risk management implications.
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### **6. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK**

- 6.1 No consultation has been taken in relation to this report.
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### **7. NEXT STEPS: COMMUNICATION AND IMPLEMENTATION OF THE DECISION**

- 7.1 The planned timings of the Audit should allow the 2022/23 Audited Financial Accounts to be presented for approval at the March AGS meeting.
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### **8. REPORT APPENDICES**

- Appendix A: External Auditor's Audit Plan for year 2022/23
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### **9. BACKGROUND PAPERS**

None