

# External Audit Plan 2022/23

For Audit and Governance Committee on 25 July 2023

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## Summary

**Lead Member:** All

**Lead Director:** Lee Colyer, Director of Finance, Policy and Development

**Head of Service:** Katherine Woodward, Head of Audit Partnership

**Report Author:** Lee Colyer, Director of Finance, Policy and Development

**Classification:** Public document (non-exempt)

**Wards Affected:** All

Approval Timetable	Date
Audit and Governance Committee	25 July 2023

## Recommendations

Officer / Committee recommendations as supported by the Portfolio Holder:

1. That the committee consider and agree the Annual Audit Plan for 2022/23.

# 1. Purpose of Report and Executive Summary

1.1 This report provides the Indicative External Audit Plan for 2022/23.

## 2. Introduction and Background

2.1 The attached reports provide an update from the Appointed Auditor, Grant Thornton UK LLP on their approach for discharging their responsibilities in accordance with the Code of Practice and the scope set out in the International Standards on Auditing (UK) and include;

- Indicative Audit Plan 2022/23

2.2 This report provides the public with assurance from the external auditors statutory work that public funds are being correctly accounted for.

## 3. Options Considered

3.1 The Audit and Governance Committee could choose not to agree to the reports from the Appointed Auditor.

## 4. Preferred Option and Reason

4.1 The Audit and Governance Committee agree to the reports prepared by the independent external auditors in accordance with the principles of good governance.

## 5. Consultation on Options

5.1 Reports from the Appointed Auditor are produced in accordance with the Professional Code and when published stand as a matter of public record to which significant weight is attached.

## 6. Appendices and Background Documents

Appendices:

- Appendix A: External Audit Plan 2022/23

Background Papers:

- None

## **7. Cross Cutting Issues**

### **A. Legal (including the Human Rights Act)**

The Accounts and Audit Regulations require the Council to have a sound system of control which includes arrangements for the management of risk. This Report is part of those arrangements and is designed to ensure that the appropriate controls are effective.

There are no immediate legal implications arising from this report.

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### **B. Finance and Other Resources**

None identified at this stage.

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### **C. Staffing**

None identified at this stage.

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### **D. Risk Management**

Risk management is part of the governance framework surrounding the statutory audit, but it does not of itself raise new risk issues for consideration.

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### **E. Environment and Sustainability**

None identified at this stage.

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## **F. Community Safety**

None identified at this stage.

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## **G. Equalities**

None identified at this stage.

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## **H. Data Protection**

None identified at this stage.

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## **I. Health and Safety**

None identified at this stage.

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## **J. Health and Wellbeing**

None identified at this stage.

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