

Title:	Deloitte: Audit Planning Report to the Audit Committee for the year ended 31 March 2023
Meeting:	Audit Committee
Date:	25 October 2023
Classification:	Part 1
Key Decision:	No
Report Authors:	Deloitte External Auditor
Executive Councillor:	Councillor Cox, Leader and Cabinet Member for Special Educational Needs & Disability

1. Executive Summary

- 1.1 To present the External Auditor's Audit planning report for 2022/23 to the Audit Committee.

2. Recommendation

- 1.2 **The Committee notes Deloitte's Audit planning report for 2022/23.**

3. Background

- 1.3 As required by the National Audit Office's Code of Audit Practice (the Code), the external auditor must produce an audit planning document. This should set out how the auditors intend to carry out their responsibilities in light of their assessment of risk.
- 1.4 The report provides an update on the planned scope of Deloitte's work and their audit planning work performed to date.
- 1.5 A senior representative of Deloitte will present this report to the Audit Committee and respond to Members' questions.

4. Financial Implications

- 1.6 The prescribed requirements of what needs to be undertaken by the external auditor is defined by the National Audit Office (NAO). The plan and fees proposed reflect the application of these requirements to this Council based upon an assessment of risk which is set out in the Audit Plan for 2022/23.
- 1.7 The fee estimate for 2022/23 has not yet been discussed with the Council or approved by PSAA.

5. Legal Implications

- 1.8 The Council is required to have an external audit of its activities that complies with the requirements of the National Audit Offices' Code of Audit Practice (the Code). By considering this report, the Committee can satisfy itself that this requirement is being discharged.

6. Carbon Impact

- 1.1. None

7. Equalities

- 1.2. None

8. Consultation

- 1.3. The planned audit work has been discussed and agreed with the Executive Director (Finance and Resources).

9. Background Papers

- The National Audit Office's Code of Audit Practice 2020
- Public Sector Appointments Limited scale fees for local government bodies 2022/23

10. Appendix:

Deloitte's Audit Planning Report to the Audit Committee for the year ending 31 March 2023