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# **External Audit Plan 2023/24**

Governance & Audit Committee

Decision to be taken by: N/A

Date of meeting: 07 August 2024

Lead director/officer: Amy Oliver, Director of Finance

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### **Useful information**

- Ward(s) affected: All
- Report author: Kirsty Cowell
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- Report version number: 1.0

## **1. Summary**

- 1.1 To present Grant Thornton's external audit plan for 2023/24 to the committee, and Grant Thornton's Informing the audit risk assessment for 2023/24.

## **2. Recommended actions/decision**

- 2.1 The Committee is asked to note the contents of the report and make any comments.
- 2.2 The Committee is asked to consider the:
  - 2.2.1 Audit Plan 2023/24 at Appendix 1.
  - 2.2.2 Informing the Audit Risk Assessment 2023/24 at Appendix 2.

## **3. Scrutiny / stakeholder engagement**

N/A

## **4. Background and options with supporting evidence**

- 4.1 The external audit plan outlines the work Grant Thornton will undertake to allow the Council's Statement of Accounts to be presented to the Governance & Audit Committee for approval and issue the audit findings report. The Informing the audit risk assessment outlines any key changes in significant areas that might then require more focused audit work.

## **5. Detailed report**

- 5.1 The external audit commenced on 1 July 2024. Any recommendations made will be reported to this committee, along with any alterations required to the draft Statement of Accounts.
- 5.2 Due to the issues being experienced in the local authority audit sector, the usual statutory deadlines have been extended and the final audited accounts are not required to be completed until the 30 September 2024. However, the accounts audit work cannot be completed until the Leicestershire County Council Pension Fund has been audited. As in previous years if this audit is not completed by 30 September 2024, it will impact the conclusion of the Council audit.

## **6. Financial, legal, equalities, climate emergency and other implications**

### 6.1 Financial implications

This report is exclusively concerned with financial issues.

### 6.2 Legal implications

There are no direct legal implications arising from this report.

Kevin Carter - Head of Law (Commercial, Property & Planning)

### 6.3 Equalities implications

There are no direct equalities implications arising out of this report.

Equalities Officer, Surinder Singh, Ext 37 4148

### 6.4 Climate Emergency implications

There are no significant climate emergency implications directly associated with this report.

Aidan Davis, Sustainability Officer, Ext 37 2284

### 6.5 Other implications (You will need to have considered other implications in preparing this report. Please indicate which ones apply?)

N/A

## **7. Background information and other papers:**

None

## **8. Summary of appendices:**

Appendix 1 – Grant Thornton Leicester City Council audit plan Year ending 31 March 2024

Appendix 2 – Grant Thornton Informing the audit risk assessment for Leicester City Council 2023/24

## **9. Is this a private report (If so, please indicate the reasons and state why it is not in the public interest to be dealt with publicly)?**

No

## **10. Is this a “key decision”? If so, why?**

No