



Audit Committee

Report for:	Audit Committee
Title of report:	Indicative External Audit Plan 2024/25
Date:	20 th March 2024
Report on behalf of:	Councillor Michela Capozzi, Portfolio Holder for Corporate and Commercial Services
Part:	I
If Part II, reason:	N/A
Appendices:	Appendix A External Audit Indicative Plan and Strategy 23/24
Background papers:	None.
Glossary of acronyms and any other abbreviations used in this report:	None.

Report Author / Responsible Officer

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Corporate Priorities	A clean, safe and enjoyable environment Building strong and vibrant communities Ensuring economic growth and prosperity Providing good quality affordable homes, in particular for those most in need Ensuring efficient, effective and modern service delivery Climate and ecological emergency
Wards affected	All
Purpose of the report:	1. To present the indicative External Audit Plan and Strategy for the year ending 31 st March 2024.

Recommendation (s) to the decision maker (s):	1. To note the Plan at Appendix A.
Period for post policy/project review:	The Council's External Auditor issues their opinion on the Council's financial statements and their report on the Council's value for money arrangements on an annual basis.

1 Background:

The Council's External Auditor for 2023/24 is KPMG LLP.

Appendix A sets out set out KPMG's risk assessment and planned audit approach for 2023/24. KPMG will attend Audit Committee to present this report.

2 Financial and value for money implications:

External Audit review is a key means of assessment of the Council's financial and value for money arrangements.

3 Legal Implications

There are no direct legal implications arising from this report.

4 Risk implications:

External audit review is a key means of mitigation against the potential weakening of the Council's financial resilience and value for money arrangements.

5 Equalities, Community Impact and Human Rights

A Community Impact Assessment is not required for this report. There are no Human Rights Implications arising from this report.

6 Sustainability implications (including climate change, health and wellbeing, community safety)

There are no direct sustainability implications arising from this report.

7 Council infrastructure (including Health and Safety, HR/OD, assets and other resources)

There are no direct Council infrastructure implications arising from this report

8 Conclusion

The External Auditor's Indicative Audit Plan for 2023/24 sets out their risk assessment and planned audit approach for 2023/24.