



Report to: Audit & Governance Committee Meeting – 6 April 2023

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Lead Officer: Nick Wilson, Business Manager – Financial Services
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Report Summary	
Report Title	Annual External Audit Planning Update 2022/23
Purpose of Report	To present the External Audit Strategy Memorandum for the 2022/23 Statement of Accounts work.
Recommendations	Members note the External Audit Planning Update 2022/23
Reason for Recommendation	To provide Members with details of External Audits work in relation to the Council's Statement of Accounts for 2022/23.

1.0 Introduction

- 1.1 The External Audit Planning Update (Appendix A) sets out the proposed work of the Council's external auditors for 2022/23, relating to the audit of the financial statements and the commentary on the Council's Value for Money arrangements.
- 1.2 The document describes the audit approach, the key financial statement audit risks and the Value for Money audit approach. It details the audit team, the deliverables from the work and the proposed timeline.
- 1.3 This document, together with the work that they anticipate completing during April will inform the Annual Audit Strategy Memorandum, which they anticipate presenting at the next Audit and Governance committee.

2.0 Implications

None.

Background Papers and Published Documents

None.