
KPMG Draft audit plan: 2023-24

Committee considering report:	Governance Committee
Date of Committee:	October 2024
Portfolio Member:	Councillor Iain Cottingham
Report Author:	Joseph Holmes (Executive Director – Finance)
Forward Plan Ref:	G4508

1 Purpose of the Report

- 1.1 For the Governance Committee to consider the draft audit plan for 2023-24 from the Council's new external auditors, KPMG.

2 Recommendation

- 2.1 To note the report and timescales included.

3 Implications and Impact Assessment

Implication	Commentary
Financial:	To note the increase in the audit fee – this is per the public sector audit appointment organisation's scale fees. An investment bid will be required for the 2025-26 Budget.
Human Resource:	None
Legal:	None
Risk Management:	None
Property:	None
Policy:	None

	Positive	Neutral	Negative	Commentary
Equalities Impact:				No decision
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		
Environmental Impact:		X		None identified
Health Impact:		X		None identified
ICT Impact:		X		None identified
Digital Services Impact:		X		None identified
Council Strategy Priorities:		X		None identified
Core Business:		X		None identified
Data Impact:		X		None identified
Consultation and Engagement:	None			

4 Executive Summary

4.1 This report is required as part of the External Audit assurance regime and sets out the new external auditor's plan for the audit of the 2023-24 financial statements.

5 Supporting Information

See the appendix for the audit plan

6 Other options considered

6.1 None – the Council could attempt to not have an external audit but this has been discounted as it's a statutory requirement and an important element of the wider governance and assurance process for the Council.

7 Conclusion

7.1 For members to consider, comment and note the report

8 Appendices

8.1 Appendix A – KPMG audit plan

Background Papers:

None

Subject to Call-In:

Yes: No:

- | | |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------|
| The item is due to be referred to Council for final approval | <input type="checkbox"/> |
| Delays in implementation could have serious financial implications for the Council | <input type="checkbox"/> |
| Delays in implementation could compromise the Council's position | <input type="checkbox"/> |
| Considered or reviewed by Scrutiny Commission or associated Committees, Task Groups within preceding six months | <input type="checkbox"/> |
| Item is Urgent Key Decision | <input type="checkbox"/> |
| Report is to note only | <input checked="" type="checkbox"/> |

Wards affected: all

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