

This report is public.	
External Audit Plan 2023/24 – Bishop Fleming	
Committee	Accounts, Audit and Risk Committee
Date of Committee	29 May 2024
Portfolio Holder presenting the report	TBC
Date Portfolio Holder agreed report	N/A
Report of	Assistant Director of Finance, Michael Furness

Purpose of report

To receive the External Audit Plan for 2023/24 from the Council's external auditors, Bishop Fleming LLP.

1. Recommendations

The Accounts, Audit and Risk Committee resolves to:

- 1.1 Note the External Audit Plan for 2023/24.

2. Executive Summary

- 2.1 The Council's external auditors, Bishop Fleming, have provided their plan for the 2023/24 external audit for members to note and provide an opportunity for discussion.

Implications & Impact Assessments

Implications	Commentary
Finance	There are no financial implications arising directly from this report. Michael Furness, Assistant Director of Finance, 14 May 2024
Legal	There are no legal implications arising directly from this report. Alison Coles, Legal Services Operations Manager, 16 May 2024
Risk Management	There are no risk management implication arising directly from this report. Celia Prado-Teeling, Performance Team Leader, 14 May 2024

Impact Assessments	Positive	Neutral	Negative	Commentary
Equality Impact				Not Applicable
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?				N/A
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?				N/A
Climate & Environmental Impact				N/A
ICT & Digital Impact				N/A
Data Impact				N/A
Procurement & subsidy				N/A
Council Priorities	N/A			
Human Resources	N/A			
Property	N/A			
Consultation & Engagement	N/A			

Supporting Information

3. Background

- 3.1 Bishop Fleming have been appointed as the Council's external auditor by Public Sector Audit Appointments for 2023/24 – 2027/28. Under the auditing standards auditors are required to provide certain communications to those charged with

governance. The audit plan for 2023/24 is part of these required communications, and covers the auditors' responsibilities in relation to the audit and the planned scope and timing of the audit.

4. Details

- 4.1 Bishop Fleming have provided the Council with their draft Audit Plan (attached as Appendix 1) which sets out how they intend to carry out their responsibilities as our auditor. The purpose of the report is to provide the Accounts, Audit & Risk Committee with a basis to review the proposed audit approach and scope for the 2023/24 audit in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements. It is also to ensure that the audit is aligned with the Committee's service expectations.
- 4.2 This Audit Plan summarises the initial assessment of the key risks driving the development of an effective audit for the Council and outlines the planned audit strategy in response to those risks.
- 4.3 Bishop Fleming welcome the opportunity to discuss their report with the Committee, as well as to understand whether there are other matters which the Committee consider may influence their audit.

5. Alternative Options and Reasons for Rejection

- 5.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: No alternative options have been identified as this report is for information only. Members may, however, may wish to request further information from Council officers and Bishop Fleming.

6 Conclusion and Reasons for Recommendations

- 6.1 This report is to update members on the planning for the external audit for 2023/24. This is for information only, and members are therefore recommended to note the report and provide comments on the External Audit Plan.

Decision Information

Key Decision	N/A
Subject to Call in	N/A

If not, why not subject to call in	N/A
Ward(s) Affected	All

Document Information

Appendices	
Appendix 1	External Audit Plan for the year ended 31 March 2024
Background Papers	None
Reference Papers	None
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