

<b>Report to:</b>	Audit and Governance Committee	<b>Date of Meeting:</b>	Wednesday 19 June 2024
<b>Subject:</b>	External Audit Plan 2023/2024		
<b>Report of:</b>	Executive Director of Corporate Resources and Customer Services	<b>Wards Affected:</b>	(All Wards);
<b>Portfolio:</b>	Corporate Services		
<b>Is this a Key Decision:</b>	No	<b>Included in Forward Plan:</b>	No
<b>Exempt / Confidential Report:</b>	No		

**Summary:**

To present Grant Thornton's External Audit Plan 2023/2024 for consideration.

**Recommendation(s):**

The Audit and Governance Committee is asked to:

- (1) Receive and consider Grant Thornton's External Audit Plan for 2023/2024.

**Reasons for the Recommendation(s):**

The Council's external auditors are required to present their audit plan for each financial year to the Council's Audit and Governance Committee.

**Alternative Options Considered and Rejected:** (including any Risk Implications)  
None

**What will it cost and how will it be financed?**

**(A) Revenue Costs**  
None

**(B) Capital Costs**  
None

**Implications of the Proposals:**

<b>Resource Implications (Financial, IT, Staffing and Assets):</b> None	
<b>Legal Implications:</b> None	
<b>Equality Implications:</b> There are no equality implications.	
<b>Impact on Children and Young People: No</b>	
<b>Climate Emergency Implications:</b>  The recommendations within this report will	
Have a positive impact	No
Have a neutral impact	Yes
Have a negative impact	No
The Author has undertaken the Climate Emergency training for report authors	Yes

**Contribution to the Council's Core Purpose:**

Protect the most vulnerable: Not applicable
Facilitate confident and resilient communities: Not applicable
Commission, broker and provide core services: Not applicable
Place – leadership and influencer: Not applicable
Drivers of change and reform: Not applicable
Facilitate sustainable economic prosperity: Not applicable
Greater income for social investment: Not applicable
Cleaner Greener: Not applicable

**What consultations have taken place on the proposals and when?**

**(A) Internal Consultations**

The Executive Director of Corporate Resources and Customer Services is the author of this report (FD 7688/24).

The Chief Legal and Democratic Officer (LD 5788/24) has been consulted and any comments have been incorporated into the report.

**(B) External Consultations**

None

**Implementation Date for the Decision**

Immediately following the Committee meeting.

<b>Contact Officer:</b>	
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**Appendices:**

The following appendix are attached to this report:

Appendix A – External Audit Plan 2023/2024 - Grant Thornton

**Background Papers:**

There are no background papers available for inspection.

## **1. Background**

- 1.1 The Council's external auditors are required to present their audit plan to the Audit and Governance Committee. The Council's current auditors, Grant Thornton, have produced their audit plan for 2023/2024 (attached as Appendix A) for consideration by the Committee. Officers from Grant Thornton will be available to introduce the report and answer any questions raised by Members.