

Draft External Audit Plan 2024-25

To: Audit and Accounts Committee

Meeting Date: 4 June 2025

From: External auditor

Electoral division(s): All

Key decision: No

Forward Plan ref: n/a

Executive summary: This item provides the external audit plan from KPMG, the council's appointed external auditor, for the 2024-25 financial year

Recommendation: The Committee is recommended to receive the draft external audit plan for 2024/25 from KPMG.

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1. Background

- 1.1 The council is required to undergo an external audit annually of its draft statement of accounts. This is undertaken by KPMG LLP, who are the independent external auditor appointed by Public Sector Audit Appointments to audit the council. 2024-25 is the second year of KPMG's current five-year term. The plan for that audit is presented ahead of the audit commencing.
- 1.2 The plan includes the auditor's assessment of the materiality level for the council and the areas of significant risk identified for the audit, as well as the approach to the value for money audit and other matters.

2. Main Issues

- 2.1 The full draft audit plan and further background information to it are presented as Appendix 1 to this report.

3. Significant implications

3.1 Finance implications

This report details the plan for delivering the external audit for 2024-25.

3.2 Legal implications

KPMG are the appointed auditor in accordance with the Local Audit and Accountability Act 2014.

3.3 Risk implications

The plan sets out the risks that the external audit will consider.

3.4 Equality and Diversity Implications

None identified

4. Source documents

None.