

Indicative External Audit Plan 2021/22 - 2022/23

Governance & Audit Committee	27 September 2023
Report Author	Chris Blundell (Director of Corporate Services - S151)
Portfolio Holder	Cllr Rob Yates, Cabinet Member Corporate Services.
Status	For Information
Classification:	Unrestricted
Key Decision	No

Executive Summary:

The External Audit Plan 2021/22 and 2022/23 has been developed by our appointed external auditor, Grant Thornton LLP, and sets out the proposed external audit work and fee relating to the 2021/22 and 2022/23 annual audit at Thanet.

Recommendation(s):

1. That the external audit plan be noted.

Corporate Implications

Financial and Value for Money

The proposed fee for the annual audit can be met from existing budget provision.

Legal

The audit of the Council's accounts is governed by the Accounts and Audit Regulations 2015

Corporate

The audit of the accounts is a statutory requirement

Equality Act 2010 & Public Sector Equality Duty

Members are reminded of the requirement, under the Public Sector Equality Duty (section 149 of the Equality Act 2010) to have due regard to the aims of the Duty at the time the decision is taken. The aims of the Duty are: (i) eliminate unlawful discrimination, harassment, victimisation and other conduct prohibited by the Act, (ii) advance equality of opportunity between people who share a protected characteristic and people who do not share it, and (iii) foster good relations between people who share a protected characteristic and people who do not share it.

Protected characteristics: age, sex, disability, race, sexual orientation, gender reassignment, religion or belief and pregnancy & maternity. Only aim (i) of the Duty applies to Marriage & civil partnership.

There are no equity or equalities issues arising from this report.

Corporate Priorities

This report relates to the following corporate priorities: -

- Growth
- Environment
- Communities

1.0 Introduction and Background

- 1.1 Grant Thornton, the Council's appointed external auditor, has submitted their draft External Audit Plan for the 2021/22 and 2022/23 annual audits, attached at Annex 1, following consultation with the Section 151 Officer and his deputy.
- 1.2 The report also sets out the proposed fees for the 2021-22 and 2022/23 audits, which can be met from existing budget provision. Any variation to the fees must be approved by the independent Public Sector Audit Appointments body.
- 1.3 The committee is asked to note the report and make comments as appropriate.
- 1.4 A representative from Grant Thornton will attend the meeting to present the report.

Contact Officer: Matthew Sanham (Head of Finance, Procurement and Risk)

Reporting to: Chris Blundell (Director of Corporate Services - S151)

Annex List

Annex 1: External Audit Plan

Corporate Consultation

Finance: N/A

Legal: N/a