Agenda Item No.

11

JOINT INDEPENDENT AUDIT COMMITTEE
6 March 2024

SUBJECT	**EXTERNAL AUDIT – INTRODUCTION AND PROVISIONAL AUDIT PLAN 2023/24**
REPORT BY	**CHIEF FINANCE OFFICER** **DIRECTOR OF FINANCE AND CORPORATE SERVICES**
CONTACT OFFICER	**JULIE FLINT, CHIEF FINANCE OFFICER** **TEL: 01522 212351** **SHARON CLARK, DIRECTOR OF FINANCE AND CORPORATE SERVICES** **TEL: 01522 947468**
SUMMARY AND PURPOSE OF REPORT To receive the provisional External Audit Plan for the 2023/24 financial year.	
RECOMMENDATION	**That the provisional External Audit Plan for 2023/24 appended to this report be considered.**

A. SUPPORTING INFORMATION

1. Members will be aware that Grant Thornton (GT) were appointed as the External Auditor for the Police and Crime Commissioner (PCC) and the Chief Constable with effect from 2023/24 for a five year period.

2. Attached to this report is GT's provisional Audit Plan for the 2023/24 financial year. Richard Anderson, Public Sector Audit Director, GT will be in attendance to present the report.

B. FINANCIAL CONSIDERATIONS

The scale of fee set out in the PSAA contract for the 2023/24 audit is £89,366 for the PCC and £47,690 for the Chief Constable. Further details are set out on pages 20/21 of the attached provisional Audit Plan 2023/24

C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS

The statutory responsibilities and powers of the External Auditor are set out in the Audit Commission Act 1998, the Local Government Act 1999, and the Audit Commission's Code of Audit Practice.

D. PERSONNEL, EQUAL OPPORTUNITIES AND DIVERSITY ISSUES

(including any impact or issues relating to Children and Young People.)

None.

E. REVIEW ARRANGEMENTS

None planned.

F. RISK MANAGEMENT

Receiving regular audit reports helps reduce risk to the Police and Crime Commissioner and Chief Constable.

G. PUBLIC ACCESS TO INFORMATION

Information in this report along with any supporting material is subject to the Freedom of Information Act 2000 and other legislation.