



For decision

Title: Annual Audit Plan 2024/25

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Purpose

This paper presents the external auditor's plan for the forthcoming audit of the 2024/25 Annual Report and Accounts.

Recommendations

The Audit and Risk Committee is asked to:

- a) Read the report; and
- b) Raise any questions on the planned audit approach with the External Auditor.

Executive summary

1. The plan sets out the audit approach, which is risk-based and focused those areas of the annual accounts where material misstatement is considered most likely to occur, particularly those areas where judgement has been applied.
2. Respective responsibilities of the auditor and of those charged with governance are defined.
3. The framework for the wider scope of public sector audit under the Code of Audit Practice is described.
4. Audit fees for the year are set out in section 07 of the report.
5. Mazars' commitment to independence is confirmed.



Conclusion

6. The auditor will present their report and answer any questions raised by the Committee.

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