



## For decision

**Title: Annual Audit Plan 2023/24**

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### Purpose

This paper presents the external auditor's plan for the forthcoming audit of the 2023/24 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 on material aspects of the annual accounts, particularly those where judgement has been applied.
2. Respective responsibilities of the auditor and of those charged with governance are defined.
3. Audit fees for the year are set out in section 07 of the report
4. Mazars' commitment to independence is confirmed.

### Conclusion

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

**Louise Allen**

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