

**External Audit Plan & Strategy for year ending 31 March 2024**

**RECOMMENDATION(S)**

The Audit Committee is asked to:-

Note or approve recommendations made by KPMG in the following report presented within Appendix 1:

- External Audit Plan & Strategy for year ending 31 March 2024

1. The report within Appendix 1 was due to be presented to the June 2024 Audit Committee, but this was cancelled due to the General Election held on 4<sup>th</sup> July 2024.
2. The Public Sector Audit Appointments Ltd. (PSAA) have appointed KPMG LLP as the Authority's external auditors for the 2023/24 financial year onwards.
3. The report within Appendix 1 details the Audit Plan and Strategy which will be presented by KPMG. The Plan outlines KPMG's assessment of risk and their approach to the audit.

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