

DECISION-MAKER:	GOVERNANCE COMMITTEE
SUBJECT:	External Audit – 2023/24 Audit Planning Report
DATE OF DECISION:	22 April 2024
REPORT OF:	EY LLP (External Auditor)

<u>CONTACT DETAILS</u>			
Executive Director	Title	Executive Director Corporate Services	
	Name:	Tel:	Tel: 023 80
Author:	E-mail:	Mel.creighton@southampton.gov.uk	
	Title	EY LLP	
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STATEMENT OF CONFIDENTIALITY
N/A
BRIEF SUMMARY
The purpose of this report is provide the Governance Committee of Southampton City Council (the Council) with a basis to review our proposed audit approach and scope for the 2023/24 audit, in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office’s 2020 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements, but also to ensure that our audit is aligned with the Committee’s service expectations.
RECOMMENDATIONS:
(i) To note the 2023/24 Audit Planning Report as attached
REASONS FOR REPORT RECOMMENDATIONS
1. Please see summary above.
ALTERNATIVE OPTIONS CONSIDERED AND REJECTED
2. None
DETAIL (Including consultation carried out)
3. See summary above and attached Interim Value for Money Report
RESOURCE IMPLICATIONS
<u>Capital/Revenue</u>
4. None

<u>Property/Other</u>	
5. None	
LEGAL IMPLICATIONS	
<u>Statutory power to undertake proposals in the report:</u>	
6. Local Audit and Accountability Act 2014 and Accounts and Audit Regulations 2015	
<u>Other Legal Implications:</u>	
7. None	
RISK MANAGEMENT IMPLICATIONS	
8. None	
POLICY FRAMEWORK IMPLICATIONS	
9. None	
KEY DECISION?	No
WARDS/COMMUNITIES AFFECTED:	
<u>SUPPORTING DOCUMENTATION</u>	
Appendices	
1.	Southampton City Council 2023-24 Audit Planning Report
Documents In Members' Rooms	
1.	None
Equality Impact Assessment	
Do the implications/subject of the report require an Equality and Safety Impact Assessment (ESIA) to be carried out.	No
Data Protection Impact Assessment	
Do the implications/subject of the report require a Data Protection Impact Assessment (DPIA) to be carried out.	No
Other Background Documents	
Other Background documents available for inspection at:	
Title of Background Paper(s)	Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)
1.	None