

REPORT TO ABERDEENSHIRE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 3 MAY 2024

EXTERNAL AUDIT – ANNUAL AUDIT PLAN – 2023/24 AUDIT

1 Recommendation

1.1 The Committee is recommended to discuss and note this paper.

2 Background / Discussion

2.1 The external auditor's audit plan for the audit of the 2023/24 financial year is attached. This is the second year of Grant Thornton's audit appointment.

2.2 The programme of work within the plan is set in accordance with Audit Scotland's Code of Audit Practice and provides for the necessary assurances required to support their opinions on the Board's financial statements and wider scope audit responsibilities.

2.3 The Committee is asked to discuss and note the plan, attached as **Appendix 1**.

2.4 The Chief Finance Officer and Monitoring Officer have been consulted in the preparation of this report. Any comments made have been incorporated within the report and they are satisfied that the report complies with the Scheme of Governance and relevant legislation.

3 Equalities, Staffing and Financial Implications

3.1 An equality impact assessment is not required because the reason for this report is for the Committee to discuss and comment on the External Auditor's Annual Plan and there will be no differential impact, as a result of this report, on people with protected characteristics.

3.2 There are no staffing and financial implications arising as a direct result of this report.

Chris Smith

Chief Finance and Business Officer

17 April 2024

Appendix 1 – Annual Audit Plan 2023/24