

Report to **Policy & Resources Committee**  
Date **27 June 2024**  
By **Grant Thornton – External Audit**  
Title of Report **External Audit Plan & Informing the Risk Assessment 2023/24**  
**Decision**

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**Recommendation: The Committee is recommended to:**

- 1. Agree the External Audit Plan**
  - 2. Receive and consider Informing the Risk Assessment**
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**1. Audit Plan 2023/24**

- 1.1 The 2023/24 External Audit Plan sets out how we intend to carry out our responsibilities as your external auditor. It covers the work we plan to perform in order to provide the Authority with:
- Our audit opinion on whether the Authority’s financial statements give a true and fair view of the financial position as at 31 March 2024 and the income and expenditure account for the year then ended; and
  - A statutory conclusion around whether the body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.
- 1.2 The report summarises our assessment of the key risks which drive the development of an effective audit for the Authority and outlines our planned audit strategy in response to those risks.
- 1.3 The report also highlights any developments in the Code of Audit Practice and International Standards on Auditing (ISA) for this year,
- 1.4 We have also reported the logistics planned for the delivery of the audit, along with the impacts of sector developments on the audit fee for 2023/24.

**2. Informing the Risk Assessment 2023/24**

- 2.1 The purpose of this report is to contribute towards the effective two-way communication between South Downs National Park Authority's external auditors and South Downs National Park Authority’s Policy and Resources Committee, as 'those charged with governance'. The report covers some important areas of the auditor risk assessment where we are required to make inquiries of the Policy and Resources Committee under auditing standards.
- 2.2 Under International Standards on Auditing (UK), (ISA(UK)) auditors have specific responsibilities to communicate with the Policy and Resources Committee.
- 2.3 This two-way communication assists both the auditor and the Policy and Resources Committee in understanding matters relating to the audit and developing a constructive

working relationship. It also enables the auditor to obtain information relevant to the audit from the Policy and Resources Committee and supports the Policy and Resources Committee in fulfilling its responsibilities in relation to the financial reporting process.

- 2.4 We ask that members of the Committee consider the responses as provided by management to our auditor questions, and confirm that these are in accordance with members' understanding of the authority and its environment.

**Senior Audit Manager**

**Grant Thornton**

Contact Officer:	Oscar Edwards - Manager
Tel:	0117 305 7705
Email:	<a href="mailto:Oscar.r.edwards@uk.gt.com">Oscar.r.edwards@uk.gt.com</a>
Appendices:	1. Audit Plan 2023/24 2. Informing the audit risk assessment for South Downs National Park Authority 2023/24
SDNPA Consultees	Chief Financial Officer
External Consultees	None
Background Documents	None