

Committee: Audit and Standards Committee

Date: 26th
September 2024

Title: Audit Plan 2023/24

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Revenues & Benefits

Summary

1. This is the Draft Audit Plan for Uttlesford for 2023/24

Recommendations

2. To note the Audit Plan for

Financial Implications

3. There are none.

Background Papers

4. The following papers were referred to by the author in the preparation of this report and are available for inspection from the author of the report:

Uttlesford Audit Plan 2023/24

Impact

- 5.

Communication/Consultation	N/A
Community Safety	N/A
Equalities	N/A
Health and Safety	N/A
Human Rights/Legal Implications	N/A
Sustainability	N/A
Ward-specific impacts	N/A
Workforce/Workplace	N/A

Situation

- 6. KPMG and Uttlesford District Council are focused on getting the Audits back on track to a standard yearly schedule ending each September at the latest for the 2024/25 audits onward.
- 7. Therefore, for the 2023/24 Audit, both the council and KPMG are working on mitigations to ensure the audit is delivered before the revised statutory window closes by doing some of the Accounts while the Accounts are being finalised.
- 8. KPMG have been very clear that the backstop date of 28th February 2025 must be met and the council is endeavouring to do whatever it takes to support KPMG’s clearly articulated goals. It is important to note that neither KPMG nor the council feel that a timetable ending at the deadline is appropriate. Therefore, a timetable has been provisionally proposed that ends all audit reviews bar the technical and director review by end of January. It is being planned on a weekly basis.
- 9. This year is particularly challenging as it is the first year of KPMG and therefore, they need to undertake much deeper and wider ranging Audit reviews.
- 10. The accompanying plan explains the requirements in more detail.

Risk Analysis

11.

Risk	Likelihood	Impact	Mitigating actions
To not deliver on the Audit by the Statutory deadlines	3	4	Ensure there are additional resources focused on the Accounts and Audit from Uttlesford’s side and that we have an ambitious timetable that allows a bit of flex if not everything goes to time.

- 1 = Little or no risk or impact
- 2 = Some risk or impact – action may be necessary.
- 3 = Significant risk or impact – action required
- 4 = Near certainty of risk occurring, catastrophic effect or failure of project.