

AUDIT AND GOVERNANCE COMMITTEE

8 MARCH 2024

EXTERNAL AUDIT – COUNCIL AND PENSION FUND AUDIT PLANS AND INFORMING THE AUDIT RISK ASSESSMENT

Recommendation

1. **The Committee is asked to note the content of the external audit plans and the Informing the Audit Risk Assessment reports.**

Background

2. Grant Thornton, the Council's external auditor has produced audit plans for the County Council and Pension Fund accounts together with audit risk assessment reports which are set out in the appendices.
3. A representative from Grant Thornton will be attending the meeting to answer any questions relating to these documents.

Contact Points

Specific Contact Points for this report

Phil Rook, Chief Financial Officer, 01905 846300, prook@worcestershire.gov.uk

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Supporting Information

- **Appendix 1-** Worcestershire County Council External Audit Plan for year ending 31 March 2024
- **Appendix 2-** Worcestershire Pension Fund External Audit Plan for year ending 31 March 2024
- **Appendix 3-** Informing the audit risk assessment for Worcestershire County Council 2023/24
- **Appendix 4-** Informing the audit risk assessment for Worcestershire County Pension Fund 2023/24

Background Papers

In the opinion of the proper officer (in this case the Chief Financial Officer) there are no background papers relating to the subject matter of this report.