

**TONBRIDGE & MALLING BOROUGH COUNCIL**

**AUDIT COMMITTEE**

**17 April 2023**

**Report of the Director of Finance and Transformation**

**Part 1- Public**

**Matters for Information**

**1 GRANT THORNTON 2022/23 AUDIT PLAN**

**This report introduces the 2022/23 Audit Plan received from our external auditor in respect of the audit of the Council's financial statements.**

**1.1 2022/23 Audit Plan**

1.1.1 Our external auditor is required to prepare an Audit Plan setting out the proposed approach to the audit of the Council's financial statements. The paper identifies a number of risks which the external auditor will consider as part of the audit, none of which are specific to this Council, but applicable to local authorities more generally; and no issues have arisen from their interim work to date which I need to draw to your attention. The paper can be found at **[Annex 1]**.

1.1.2 The Engagement Lead and or their representative will be at the meeting to present the paper and to answer questions.

**1.2 Legal Implications**

1.2.1 As set out in the paper.

**1.3 Financial and Value for Money Considerations**

1.3.1 The indicative fee for 2022/23 is £61,099.

**1.4 Risk Assessment**

1.4.1 As set out in the paper.

Background papers:

contact: Paul Worden

Nil

Sharon Shelton  
Director of Finance and Transformation