



<b>Audit Committee</b>	<b>Wednesday, 09 April 2025</b>	<b>Matter for Information</b>
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**Report Title:** External Audit Plan for 2024/25 Audit

**Report Author(s):** Colleen Warren (Chief Finance Officer/S151 Officer)  
Richard J Anderson (Director Grant Thornton LLP)

<b>Purpose of Report:</b>	To present the External Auditors 2024/25 Audit Plan and Risk Assessment.
<b>Report Summary:</b>	To present the External Audit Plan and Risk Assessment for 2024/25 including the proposed dates of the audit.
<b>Recommendation(s):</b>	That the content of the report and appendices are noted.
<b>Senior Leadership, Head of Service, Manager, Officer and Other Contact(s):</b>	Colleen Warren (Chief Finance Officer/S151 Officer) (0116) 257 2759 <a href="mailto:colleen.warren@oadby-wigston.gov.uk">colleen.warren@oadby-wigston.gov.uk</a>
<b>Strategic Objectives:</b>	Our Council (SO1)
<b>Vision and Values:</b>	"Our Borough - The Place To Be" (Vision) Resourceful & Resilient (V4)
<b>Report Implications:-</b>	
Legal:	There are no implications directly arising from this report.
Financial:	There are no implications directly arising from this report.
Corporate Risk Management:	Decreasing Financial Resources / Increasing Financial Pressures (CR1) Regulatory Governance (CR6) Increased Fraud (CR10)
Equalities and Equalities Assessment (EA):	There are no implications directly arising from this report. EA not applicable
Human Rights:	There are no implications directly arising from this report.
Health and Safety:	There are no implications directly arising from this report.
<b>Statutory Officers' Comments:-</b>	
Head of Paid Service:	The report is satisfactory.
Chief Finance Officer:	As the author, the report is satisfactory.
Monitoring Officer:	The report is satisfactory.
<b>Consultees:</b>	None.
<b>Background Papers:</b>	None.

<b>Appendices:</b>	<b>1. Oadby and Wigston Borough Council Audit Plan 2024/25</b>
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**1. Oadby and Wigston Borough Council Audit Plan 2024/25**

- 1.1 This report provides an overview of the planned scope and timing of the statutory audit of Oadby & Wigston Borough Council for those charged with governance.
- 1.2 The report identifies those risks requiring special audit consideration and procedures to address the likelihood of a material financial statement error as being:
- The management override of control
  - The valuation of the net pension liability
  - The valuation of Council Dwellings
  - The valuation of other land and buildings