Yorkshire Dales National Park Authority **Item 12**

Audit & Review Committee

26 November 2024

Audit Strategy Memorandum 2023/24

Purpose of the Report

1. To present to Members the Audit Strategy Memorandum 2023/24 (Audit Plan) by the external auditors Forvis Mazars LLP. This report lays out the approach and scope of the audit for the financial year 2023/24.

Recommendations

2. Members are asked to note the report.

Strategic Framework

3. The Audit Plan is part of the process of complying with the Authority's Financial Regulations, which require that the annual accounts are subject to external audit.

Background

4. Forvis Mazars LLP were appointed as external auditor for the accounts 2023/24 to 2027/28, this is their first Audit Plan, a copy of which is attached as an annex to this report.

5. The final accounts, along with the opinion and conclusions arising from the audit will be presented to the Finance & Resources Committee on 25 February 2025.

Financial Implications

6. External audit is part of good governance to safeguard the assets of the Authority. External verification is received in the value for money statement, and audit opinion.

Legal Implications

7. None

Equality, Diversity and Inclusion Implications

8. None

Conclusion

9. The Audit Plan sets out the way in which the audit will be conducted for 2023/24 in order to meet the revised backstop date of 25 February 2025.

Michelle Clyde
Treasurer