



Report to: Audit & Governance Committee Meeting
4 March 2026

Director Lead: Sanjiv Kohli, Deputy Chief Executive/Director of Resources (S151 Officer)

Lead Officer: Nick Wilson, Business Manager – Financial Services
Ext 5317

Report Summary	
Report Title	Annual External Progress Report and Indicative Audit Plan 2025/26
Purpose of Report	To present the External Audit Progress Report and Indicative Audit Plan for the 2025/26 Statement of Accounts work for members to review and comment.
Recommendations	Members to note the External Audit Strategy Memorandum.
Reason for Recommendation	To provide Members with details of External Audits work in relation to the Council’s Statement of Accounts for 2025/26.

1.0 Introduction

- 1.1 The External Audit Progress Report and Indicative Plan (Appendix A) sets out the proposed work of the Council’s external auditors for 2025/26, relating to the audit of the financial statements and the commentary on the Council’s Value for Money arrangements.
- 1.2 The report firstly details the audit work completed since the last progress report to the Committee, relating to the conclusion of the 2024/25 Audit – giving an unqualified opinion on the financial statements together with not identifying any significant weaknesses in the Council’s arrangements for securing Value for Money.
- 1.2 The report describes the audit approach and the Value for Money audit approach. It details the audit team, the deliverables from the work, the timeline and the proposed audit fee.

1.3 The audit approach for the financial statements and Value for Money, is in line with the same approach as in previous financial years.

2.0 Implications

None.

Background Papers and Published Documents

None.