Audit Committee Meeting	
Meeting Date	21 January 2026
Report Title	External Audit Progress Report
EMT Lead	Lisa Fillery Director of Resources
Head of Service	Claire Stanbury Head of Finance and Procurement
Lead Officer	
Classification	**Open**
Recommendations	1. To note the External Audit Progress Report

1 Purpose of Report and Executive Summary

1.1 This report from Grant Thornton, our external auditors provides an update on the audit position for the audit of the 2025-26 financial statements

2 Background, Context and Proposals

2.1 The annual external audit of the council's financial statement and assessment of value for money is scheduled to take place from July and September 2026, with planning and early field work taking place in February and March 2026.

2.2 Following feedback provided on the 2024-25 audit process, the team at Grant Thornton are planning to enhance their approach to the 2025-26 audit.

3 Recommendations

3.1 To note the progress of the audit planned for 2025-26

4 Alternative Options Considered and Rejected

4.1 Given the statutory nature of the external audit process, there are no options proposed as an alternative to noting this progress report.

5 Implications

Issue	Implications
Corporate Plan	Good financial management and reporting is key to supporting the Corporate Plan objectives.
Financial, Resource and Property	The delivery of the external audit enables the audit team to provide the audit opinion and provide recommendations to support the ongoing good financial governance of the council.
Legal, Statutory and Procurement	The production and subsequent audit of the financial statements is a legal requirement under the 2015 Accounts and Audit regulations.
Crime and Disorder	No direct issues
Environment and Climate/Ecological Emergency	No direct issues
Health and Wellbeing	No direct issues
Safeguarding of Children, Young People and Vulnerable Adults	No direct issues
Risk Management and Health and Safety	No direct issues
Equality and Diversity	No direct issues
Privacy and Data Protection	No direct issues
Local Government Reorganisation	The outcome of the council's audit of financial statements and assessment of value for money will feed into the set up and delivery of the new unitary council following LGR.

7 Appendices

7.1 The following documents are to be published with this report and form part of the report:

- Appendix I: Grant Thornton Audit Progress Report

8 Background Papers

None.