Audit Committee	
Meeting Date	22 April 2026
Report Title	Grant Thornton Audit Plan 2025/26
EMT Lead	Lisa Fillery, Director of Resources
Head of Service	Claire Stanbury, Head of Finance and Procurement
Lead Officer	Claire Stanbury, Head of Finance and Procurement
Classification	**Open**
Recommendations	Members are asked to: 1. Note the Annual Audit Plan presented by Grant Thornton.

1 Purpose of Report and Executive Summary

1.1 This report presents Grant Thornton's Annual Audit Plan covering their audit of the Council's 2025/26 accounts and the process for assessing the arrangements to secure value for money in the use of resources.

1.2 As previously reported, the government has stated its intention to set a series of statutory backstop dates to try and address the issue of the local audit backlog and the plan works within the dates aimed to enable the system to recover. To date we have published our accounts ahead of the backstop deadline dates.

1.3 These are as follows:

Financial years	Backstop date
Up to and including 2022/23	13 December 2024
2023/24	28 February 2025
2024/25	27 February 2026
2025/26	31 January 2027
2026/27	30 November 2027
2027/28	30 November 2028

1.4 In addition to the publication of the statutory backstop deadlines the government also agreed a change to the deadline for the publication of the draft (unaudited) accounts for the financial years 2024/25 to 2027/28 from 31 May to 30 June.

1.5 The Audit Plan outlines Grant Thornton's proposed audit approach, as well as significant risks identified to date. As can be seen from within the plan document, the timing of the audit is scheduled to take place between June and September 2026, with aim of the final accounts reported to this committee at the October meeting and final audit sign of by 30 November 2026.

1.6 Despite the change in the statutory deadline for the publication of the draft accounts, the Finance team will be working towards completing the 2025/26 accounts by the 31 May 2026.

2 Background

1.1 The Council is currently preparing the Annual Accounts for 2025/26. The Audit Committee is the body charged with governance for approving the Annual Accounts. The Audit Committee schedule of meetings for the next civic year are yet to be agreed, however the committee will be presented with the Council's 2025/26 Annual Accounts and a report from Grant Thornton, as the Council's appointed external auditors, on the Accounts. Grant Thornton's report will give an opinion on the Accounts and the Council's Value for Money arrangements in place to secure economy, efficiency and effectiveness in the use of resources.

1.2 The purpose of this Audit Report is to report to the Audit Committee how Grant Thornton plan to audit the 2025/26 accounts.

1.3 The audit fees for 2024/25 and 2025/26 are detailed on page 25 of the audit plan.

3 Proposals

3.1 The Auditor's Audit Plan for the year ending 31 March 2026 is attached to this report.

3.2 The Audit Committee is asked to note the Audit Plan for 2025/26.

4 Alternative Options Considered and Rejected

4.1 There are no alternative options.

5 Consultation Undertaken or Proposed

5.1 The Director of Resources was invited to comment on the Audit plan.

6 Implications

Issue	Implications
Corporate Plan	Good financial management is key to supporting the Corporate Plan objectives.
Financial, Resource and Property	The Audit Plan details the audit fees for 2024/25 and 2025/26.
Legal, Statutory and Procurement	The production of the financial statements is a legal requirement under the Accounts and Audit regulations. The deadline for the external audit for 2025/26 is 31 January 2027, however this plan is aims to act as a dry run for the future audit deadlines and so Grant Thornton are working to an internal deadline of 30 November 2026.
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	There is an Audit Priority Group workstream in operation to support the LGR process. Data is being collated on audit status, findings and recommendations to help inform the position for the newly created councils.

7 Appendices

7.1 The following documents are to be published with this report and form part of the report:
Appendix I: Auditor’s Audit Plan for the year ending 31 March 2026.

8 Background Documents

There are no background papers for this report.