

East Herts Council Report

Leadership Team Meeting

Date of meeting: Tuesday 23 September 2025

Report by: Brian Moldon, Director of Finance, Risk and Performance

Report title: External Auditors Audit Plan 2024/25

Ward(s) affected: All wards

Summary – The external auditor, Azets will present their Audit Plan Report 2024/25 to the Committee, setting out the planning for the audit of the 2024/25 Statement of Accounts.

RECOMMENDATIONS FOR AUDIT AND GOVERNANCE COMMITTEE:

- a) Receive and make any comments on the external auditor's Audit Plan for 2024/25.

1.0 Proposal(s)

1.1 The 2024/25 audit of the statement of accounts will be undertaken by Azets who are appointed by Public Sector Audit Appointments Limited. The plan sets out the auditor's planned work to deliver an opinion on the 2024/25 statement of accounts, their assessment of risk and indicative fee levels.

1.2 The report and proposals are the external auditors and whilst officers are consulted on factual accuracy, they have no ability to change anything in the report.

1.3 The external auditor's Audit Plan report for 2024/25 is attached at Appendix A.

1.4 The scale fee is set by Public Sector Audit Appointments Limited (PSAA) and for the 2024/25 audit will be £180,854.

2.0 Background

2.1 The 2023/24 to 2027/28 audits were subject to a competitive tendering exercise undertaken by PSAA and Azets Audit Services has been appointed for this period.

2.2 The Government has implemented a mandated deadline for completing audits, designed to tackle the backlog of uncompleted financial statement audits. For 2024/25, councils needed to produce draft Statement of Accounts by 30 June 2025 and statutory backstop date for local council for completed audits by 27 February 2026.

2.3 The Audit Plan being presented by the external auditor's details how they will go about completing the audit.

3.0 Reason(s)

3.1 The external auditor is required by auditing standards to present the Committee with their Audit Planning Report.

4.0 Options

4.1 Members can ask questions and make observations to the external auditor, but they cannot reject the Audit Plan Report.

5.0 Risks

5.1 The delay to the completion of the previous audit, means that it may affect the council's audit for 2024/25 and will mean a clean audit opinion cannot be issued.

6.0 Implications/Consultations

Community Safety

No

Data Protection

No

Equalities

No

Environmental Sustainability

No

Financial

These are contained in the main body of the report.

Health and Safety

No

Human Resources

No

Human Rights

No

Legal

No

Specific Wards

No

7.0 Background papers, appendices and other relevant material

7.1 Appendix A – Audit Plan Report 2024/25

Contact Member

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