

## **East Herts Council Report**

### **Audit and Governance Committee**

**Date of meeting: Wednesday 26 November 2025**

**Report by:** Councillor Carl Brittain – Executive Member for Financial Sustainability

**Report title:** External Auditors Annual Report 2024/25

**Ward(s) affected: All wards**

**Summary** – The external auditors, Azets will present their Annual Auditors report for the 2024/25 report.

### **RECOMMENDATIONS FOR AUDIT AND GOVERNANCE COMMITTEE:**

- a) Receive and make any comments on the external auditor's Annual Auditors Report (Appendix A)

#### **1.0 Proposal(s)**

1.1 That members review and comment on the external auditors Annual Auditors Report (Appendix A) for 2024/25.

#### **2.0 Background**

2.1 The Government has introduced legislation aimed at bringing local authority audits up to date, with a backstop date of 27 February 2026 for the completion of 2024/25 audits.

2.2 The code of practice requires Azets to issue the Auditors Annual Report no later than 30<sup>th</sup> November of each year. This report has been issued prior to the completion of the work in relation to the financial statements, this will be completed and presented to the Audit and Governance Committee on 24 February 2026 with the 2024/25 Statement of Accounts.

2.3 This report is presented to Audit and Governance Committee in its role as the body charged with governance and as the designated committee responsible for approving the statement of accounts.

#### **3.0 Reason(s)**

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

## **4.0 Options**

4.1 Members can ask questions and make observations to the external auditor, but they cannot reject their reports.

## **5.0 Risks**

5.1 These are contained within the body of the report.

## **6.0 Implications/Consultations**

### **Community Safety**

None arising from this report

### **Data Protection**

None arising from this report

### **Equalities**

None arising from this report

### **Environmental Sustainability**

None arising from this report

### **Financial**

These are contained in the main body of the report.

### **Health and Safety**

None arising from this report

### **Human Resources**

None arising from this report

### **Human Rights**

None arising from this report

### **Legal**

Statutory requirement to receive the Annual Report by 30 November 2025.

### **Specific Wards**

No

## **7.0 Background papers, appendices and other relevant material**

### 7.1 Appendix A – Auditors Annual Report 2024/25

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