

East Herts Council Report

Audit and Governance Committee

Date of meeting: 30 June 2026

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

Report title: External Auditors Audit Plan 2025/26

Ward(s) affected: (All Wards);

Summary – The external auditor, Azets, will present their Audit Plan Report 2025/26 to the Committee, setting out the planning for the audit of the 2025/26 Statement of Accounts.

RECOMMENDATIONS FOR AUDIT & GOVERNANCE COMMITTEE:

- a) Receive and make any comments on the external auditor's Audit Plan for 2025/26.

1.0 Proposal(s)

1.1 The 2025/26 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 2025/26 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 2025/26 is attached at Appendix A.

1.4 The scale fee is set by Public Sector Audit Appointments Limited (PSAA) and for the 2025/26 audit will be £185,917.

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 2025/26, councils needed to produce draft Statement of Accounts by 30 June 2026, the statutory backstop date for local council completed audits is 31 January 2027.

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 main risk to the delivery of the audit plan, and receiving an audit opinion by the back stop date is the capacity of both the audit team and finance team to deliver the significant amount of build back work required to gain assurance on the councils accounts.

6.0 Implications/Consultations

6.1

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

Contained within 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

None arising from this report

Specific Wards

Yes/No

7.0 Background papers, appendices and other relevant material

7.1 Appendix A – External Audit Plan 2025/26

Contact Member

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