

This report is public.	
External Audit Plan 2025/26	
Committee	Accounts, Audit and Risk Committee
Date of Committee	18 March 2026
Portfolio Holder presenting the report	Deputy Leader and Portfolio Holder for Finance, Property & Regeneration, Councillor Lesley McLean
Date Portfolio Holder agreed report	3 March 2026
Report of	Assistant Director of Finance, (Section 151 Officer)

Purpose of report

To receive the External Audit Plan for 2025/26 from the Council's external auditors, Bishop Fleming LLP.

1. Recommendations

The Accounts, Audit and Risk Committee resolves:

- 1.1 To note the External Audit Plan for 2025/26 (Appendix 1).

2. Executive Summary

- 2.1 The Council's external auditors, Bishop Fleming, have provided their plan for the 2025/26 external audit for members to note and provide an opportunity for discussion.

Implications & Impact Assessments

Implications	Commentary
Finance	There are no financial implications arising directly from this report. The external audit fees are set and approved by Public Sector Audit Appointments Limited. The council has sufficient budget set aside for the external audit fees as set out in the audit plan. Michael Furness, Assistant Director of Finance, 23 February 2026
Legal	There are no legal implications arising directly from this report. Denzil Turbervill, Head of Legal, 23 February 2026.

Risk Management	There are no risk management implication arising directly from this report. Celia Prado-Teeling, Performance Team Leader, 23 February 2026			
Impact Assessments	Positive	Neutral	Negative	Commentary
Equality Impact				Not Applicable
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?				N/A
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?				N/A
Climate & Environmental Impact				N/A
ICT & Digital Impact				N/A
Data Impact				N/A
Procurement & subsidy				N/A
Council Priorities	N/A			
Human Resources	N/A			
Property	N/A			
Consultation & Engagement	N/A			

Supporting Information

3. Background

- 3.1 Bishop Fleming have been appointed as the Council's external auditor by Public Sector Audit Appointments for 2023/24 – 2027/28. Under the auditing standards, auditors are required to provide certain communications to those charged with governance. The audit plan for 2025/26 is part of these required communications and covers the auditors' responsibilities in relation to the audit and the planned scope and timing of the audit.

4. Details

- 4.1 Bishop Fleming have provided the Council with their Audit Plan (attached as Appendix 1) which sets out how they intend to carry out their responsibilities as our auditor. The purpose of the report is to provide the Accounts, Audit & Risk Committee with a basis to review the proposed audit approach and scope for the 2025/26 audit in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements. It is also to ensure that the audit is aligned with the Committee's service expectations.
- 4.2 This Audit Plan summarises the initial assessment of the key risks driving the development of an effective audit for the Council and outlines the planned audit strategy in response to those risks.
- 4.3 Bishop Fleming welcome the opportunity to discuss their report with the Committee, as well as to understand whether there are other matters which the Committee consider may influence their audit.

5. Alternative Options and Reasons for Rejection

- 5.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: No alternative options have been identified as this report is for information only, however, members may wish to request further information from Council officers and Bishop Fleming.

6 Conclusion and Reasons for Recommendations

- 6.1 This report is to update members on the planning for the external audit for 2025/26. This is for information only, and members are therefore recommended to note the report and provide comments on the External Audit Plan.

Decision Information

Key Decision	N/A
Subject to Call in	N/A
If not, why not subject to call in	N/A
Ward(s) Affected	All

Document Information

Appendices	
Appendix 1	External Audit Plan for the year ended 31 March 2026
Background Papers	None
Reference Papers	None
Report Author	Mary Denedo, Strategic Finance Business Partner
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Executive Director Approval (unless Executive Director or Statutory Officer report)	Report of Statutory Officer, Section 151 Officer