

EXTERNAL AUDIT UPDATE
WDA/31/25

Recommendation

That:

1. Committee members note the update from External Audit.

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Report of the Director of Finance

1. Purpose of the Report

- 1.1 This reports provides a progress report and sector update from the external auditors.

2. Background

- 2.1 The External Audit plan was approved by this committee on 29th May 2025.

3. Progress Report & Sector Update

- 3.1 The update is provided at the Appendix to this report

4. Risk Implications

- 4.1 An adequate and effective external Audit is a statutory requirement which also provides assurance to Members that governance arrangements are in place and working effectively. It is important that the committee is kept up to date as to the status of the current audit and developments within the local authority sector..

5. HR Implications

- 5.1 There are no HR implications

6. Environmental Implications

- 6.1 There are no environmental implications associated with this report.

7. Financial Implications

- 7.1 The budget for external Audit work was included in the budget approved by the Authority for 2025-26. There are no other financial implications.

8. Legal Implications

9. There are no legal implications arising from this update.

10. Conclusion

- 10.1 Members are requested to note and approve the update attached at the appendix to this report.

11. Appendices

Appendix: External Audit Update

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There are no background documents to this report are open to inspection in accordance with Section 100D of The Local Government Act 1972.