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# **External Audit Plan 2025/26**

Governance and Audit Committee

Decision to be taken by: N/A

Date of meeting: 13th July 2026

Lead director: Amy Oliver, Director of Finance

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## **Useful information**

- Ward(s) affected: All
- Report author: Ben Matthews
- Author contact details: Ben.Matthews@leicester.gov.uk
- Report version number: 1.0

### **1. Summary**

1.1. To present Grant Thornton's external audit plan for 2025/26 to the committee.

### **2. Recommendations**

2.1. The Committee is asked to note the contents of the report and make any comments.

2.2. The Committee is asked to consider the:

1.1.1. Audit Pan 2025/26 at Appendix 1.

### **3. Background**

3.1. The external audit plan outlines the work Grant Thornton will undertake to allow the Council's Statement of Accounts to be presented to the Governance & Audit Committee for approval and issue the audit findings report.

### **4. External Audit 2025/26**

4.1. The external audit commenced on 29 June 2026. Any recommendations made will be reported to this committee, along with any alterations required to the draft Statement of Accounts.

4.2. Due to the issues being experienced in the local authority audit sector, the usual statutory deadlines have been extended and the final audited accounts are not required to be completed until the 31st January 2027. However, the Council and the auditors have been working proactively together to bring some work forward as part of the interim audit and the Council is working closely with Grant Thornton to present a final set of accounts by the end of November, although it should be noted that the accounts cannot be completed until the Leicestershire County Council Pension Fund has been audited.

4.3. The Council has also made significant progress in implementing the recommendations arising from the previous year's audit. An update on the actions taken is set out in the detailed action plan included within the Audit Plan at Appendix 1.

## 6. Financial, legal, equalities, climate emergency and other implications

### 6.1 Financial implications

This report is exclusively concerned with financial issues.

Claire Gavagan, Assistant Director of Finance  
2 July 2026

### 6.2 Legal implications

There are no direct legal implications arising from this report.

Kevin Carter, Head of Law (Commercial, Property and Planning)  
3 July 2026

### 6.3 Equalities implications

There are no direct equalities implications arising out of this report.

Equalities Officer, Surinder Singh, Ext 37 4148  
30 June 2026

### 6.4 Climate Emergency implications

There are no significant climate emergency implications directly associated with this report.

Phil Ball, Sustainability Officer  
2 July 2026

### 6.5 Other implications (You will need to have considered other implications in preparing this report. Please indicate which ones apply?)

N/A

## 7. Background papers:

None.

## 8. Summary of Appendices:

Appendix 1 – Grant Thornton Leicester City Council audit plan Year ending 31 March 2026.

**10. Is this a private report (If so, please indicate the reasons and state why it is not in the public interest to be dealt with publicly)?** No

**11. Is this a “key decision”? If so, why?** No