

Report of the Treasurer

External Audit Plan (2025/26 Accounts)

Purpose of Report

1. To consider the Audit Plan from the Authority's External Auditor, Bishop Fleming UK LLP, which sets out the work undertaken in respect of the 2025/26 Audit.
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Recommendation

The Treasurer recommends that the External Audit Plan (2025/26 Accounts) (including proposed Audit Fee) be noted.

Introduction & Background

2. The External Auditor is required to inform the Authority of the work that will be undertaken during an annual audit and that this is submitted in the form of an Audit Plan.
3. The Audit Plan is based on the Bishop Fleming's approach to audit planning.
4. Bishop Fleming comply with the statutory requirements that govern their work in particular:
 - The National Audit Office Code of Audit Practice
 - International Standards on Auditing (ISA) (UK)
 - Financial Reporting Council (FRC)
5. The Audit Plan sets out the work that has been undertaken during the audit of the 2025/26 Accounts. The Plan is based on Bishop Fleming's approach to audit planning. However, the audit does not relieve the management or the Audit, Scrutiny and Standards Committee, as those charged with governance of their responsibilities.

Corporate Considerations

Resource Implications (identify any financial, legal, property or human resources issues)	None
Strategic Policy Links & Core Code of Ethics (identify how proposals link in with current priorities and policy framework and align to the Core Code of Ethics).	None
Productivity & Efficiency (Identify how proposal improves productivity or efficiency)	N/A
Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores).	None
Consultation (identify any public or other consultation that has been carried out on this matter)	None
Equalities (has an Equalities Impact Assessment been completed? If not, why not?)	N/A
Data Protection Impact Assessment (where personal data is processed a DPIA must be completed to ensure compliant handling)	N/A

Supporting Information

Appendix 1 – External Audit Plan