

KPMG: Draft Auditor's Annual Report (2024-25)

Committee considering report:	Governance Committee
Date of Committee:	27 January 2026
Portfolio Member:	Councillor Iain Cottingham
Report Author:	Christopher Dagnall (Interim Consultant)
Forward Plan Ref:	G4744

1 Purpose of the Report

- 1.1 For the Governance Committee to consider the Draft Auditor's Annual Report for the year ending 31 March 2025 from KPMG (external auditor).

2 Recommendation

- 2.1 To note the report and timescales included.

3 Implications and Impact Assessment

Implication	Commentary
Financial:	To note KPMG's ongoing work in relation to an assessment of the Council's financial sustainability. Two significant Value for Money (VfM) risks are discussed within Pages 11 and 12 of the Appendix A document and these relate to financial resilience and the Dedicated Schools Grant (DSG) deficit
Human Resource:	None
Legal:	None
Risk Management:	None
Property:	None
Policy:	None

	Positive	Neutral	Negative	Commentary
Equalities Impact:				No decision
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		
Environmental Impact:		X		None identified
Health Impact:		X		None identified
ICT Impact:		X		None identified
Digital Services Impact:		X		None identified
Council Strategy Priorities:		X		None identified
Core Business:		X		None identified
Data Impact:		X		None identified
Consultation and Engagement:	None			

4 Executive Summary

- 4.1 The auditor's tabling of this report is a requirement within the Local Government external audit assurance regime, and defines KPMG's strategy for the audit of the Council's 2024-25 Statement of Accounts

5 Supporting Information

Appendix A contains KPMG's detailed draft audit plan

6 Other options considered

- 6.1 None. The Council is obliged under statutory accounting requirements to ensure that the annual Statement of Accounts is presented to an external auditor. The auditor will, in due course, issue an opinion on the Council's financial statements

7 Conclusion

- 7.1 For members to consider and note the draft report

8 Appendices

- 8.1 Appendix A – KPMG: Draft Auditor's Annual Report for the year ending 31 March 2025
8.2 Appendix B – KPMG: Year End Report to the Governance Committee

Background Papers:

None

Subject to Call-In:

Yes:

No:

The item is due to be referred to Council for final approval

Delays in implementation could have serious financial implications for the Council

Delays in implementation could compromise the Council's position

Considered or reviewed by Scrutiny Commission or associated Committees, Task Groups within preceding six months

Item is Urgent Key Decision

Report is to note only

Wards affected: all

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