

**REPORT TO:** Audit and Governance Board  
**DATE:** 19 March 2025  
**REPORTING OFFICER:** Director of Finance  
**PORTFOLIO:** Corporate Services  
**SUBJECT:** External Audit Update  
**WARD(S):** Borough-wide

### **1.0 PURPOSE OF REPORT**

1.1 The Council's external auditor, Grant Thornton UK LLP will provide the Board with a progress update regarding preparations for their audit of the Council's 2024/25 year-end accounts, along with an outline of sector-wide developments.

**2.0 RECOMMENDATION: That the progress update by the Council's external auditor Grant Thornton UK LLP, be received.**

### **3.0 SUPPORTING INFORMATION**

3.1 The Council's external auditor Grant Thornton UK LLP is currently undertaking preparations for the audit of the Council's 2024/25 year-end accounts.

3.2 Once the audit is completed, the Auditor's findings will be reported to the Board alongside the 2024/25 Statement of Accounts, prior to their publication.

3.3 The Appendix outlines progress with preparations for the year-end audit, the value for money assessment, and also outlines some sector-wide developments of interest.

3.4 Grant Thornton UK LLP will attend the meeting to present the report to the Board.

### **4.0 POLICY IMPLICATIONS**

4.1 None.

### **5.0 FINANCIAL IMPLICATIONS**

5.1 None.

## **6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

**6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence**

**6.2 Building a Strong, Sustainable Local Economy**

**6.3 Supporting Children, Young People and Families**

**6.4 Tackling Inequality and Helping Those Who Are Most in Need**

**6.5 Working Towards a Greener Future**

**6.6 Valuing and Appreciating Halton and Our Community**

There are no direct implications for the Council's priorities.

## **7.0 RISK ANALYSIS**

7.1 The Accounts and Audit Regulations require that the 2024/25 Statement of Accounts is certified by the External Auditor and published by 30 November 2025. The External Auditor will brief the Board regarding progress.

## **8.0 EQUALITY AND DIVERSITY ISSUES**

8.1 None.

## **9.0 CLIMATE CHANGE IMPLICATIONS**

9.1 None.

## **10.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972**

10.1 There are none under the meaning of the Act.