REPORT TO:	Audit and Governance Board
DATE:	19 November 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 verbal update regarding completion of the audit of the Council's 2024/25 year-end accounts.

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

3.0 SUPPORTING INFORMATION

3.1 On 24 September the Board approved the Council's 2024/25 Statement of Accounts and received the outcome of the external audit of the accounts via the Audit Findings Report.

3.2 As discussed with the Board, work has continued subsequently to finalise some outstanding matters, prior to Grant Thornton UK LLP providing their audit opinion and the final versions of the documents being published.

3.3 Grant Thornton UK LLP will attend the meeting to provide the Board with a verbal update regarding completion of the audit of the Council's 2024/25 year-end accounts.

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, however, the revenue budget and capital programme support the delivery and achievement of all the Council's priorities above.

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 identified.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 There are 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.