

AUDIT AND GOVERNANCE COMMITTEE



Report subject	External Auditor – Audit Progress & Sector Update
Meeting date	16 October 2025
Status	Public Report
Executive summary	Grant Thornton, as the Council's appointed External Auditors, have produced a report (Appendix A) which provides an update to Audit & Governance Committee on their progress to date in delivering their responsibilities. The report includes an update on their 2024/25 audit work. Key points of note are: • Financial Statements Audit 2024/25 – Grant Thornton aims to present their Audit Findings Report for 2024/25 to the November meeting of the Audit & Governance Committee. • Value for Money – Grant Thornton plan to report their Value for Money arrangements findings in their interim Auditor's Annual Report at the November Audit & Governance Committee. The report also includes a summary of emerging national issues and developments that may be relevant to the Council.
Recommendations	It is RECOMMENDED that: Audit & Governance Committee notes the External Auditor's progress to date in delivering their responsibilities and the sector update provided.
Reason for recommendations	To update Audit & Governance Committee on the External Auditor's progress to date in delivering their responsibilities. To advise Audit & Governance Committee of emerging national issues and developments that maybe relevant to the Council.
Portfolio Holder(s):	Cllr Mike Cox, Portfolio Holder for Finance
Corporate Director	Aidan Dunn, Chief Executive
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Wards	Council-wide
Classification	For Information

Background

1. Grant Thornton are the appointed External Auditors for Bournemouth, Christchurch and Poole Council.
2. Grant Thornton, as the Council's External Auditors, have a responsibility to provide regular updates to those charged with governance (Audit & Governance Committee) on progress made in delivering their responsibilities.

External Audit Progress Report

Progress as at September 2025

3. The attached report (Appendix A) details progress made by Grant Thornton in delivering their responsibilities as external auditors.
4. The report includes an update on the following areas for their 2024/25 work, in summary:
 - **Financial Statements Audit 2024/25** – Grant Thornton aims to present their Audit Findings Report for 2024/25 to the November meeting of the Audit & Governance Committee.
 - **Value for Money** – Grant Thornton plan to report their Value for Money arrangements findings in their interim Auditor's Annual Report at the November Audit & Governance Committee.

Sector Update

5. The report also includes a summary of emerging national issues and developments that may be relevant to the Council (as a local authority) which includes:
 - Lessons from 2023/24 auditors' annual reports
 - Local authority accounting: avoiding pitfalls in financial instruments
 - Local government financial sustainability
 - Spending Review 2025
 - Fair Funding Review
 - Public Procurement: Growing British industry, jobs and skills
 - Keeping fit for the future (ten-year NHS plan, implications for local government)
 - Asylum seekers update

Webinar for Audit Committee members

6. A webinar for members of Audit Committees will be held on 27 January 2026 covering Managing Debt and Local Government reorganisation. Invitations are available via the Grant Thornton website or Audit Manager.

Options Appraisal

7. An options appraisal is not applicable for this report.

Summary of financial implications

8. The proposed 2024/25 BCP Council Audit fee is £469,068.

Summary of legal implications

9. There are no direct legal implications from this report.

Summary of human resources implications

10. There are no direct human resources implications from this report.

Summary of sustainability impact

11. There are no sustainability impact implications from this report.

Summary of public health implications

12. There are no public health implications from this report.

Summary of equality implications

13. There are no direct equality implications from this report.

Summary of risk assessment

14. There are no risk implications from this information report.

Background papers

None

Appendices

Appendix A – Grant Thornton – BCP Council Audit Progress Report and Sector Updates