

## **Blaby District Council**

### **Audit and Corporate Governance Committee**

<b>Date of Meeting</b>	27 April 2026
<b>Title of Report</b>	<b>External Audit Planning Report 2025/26</b>
<b>Report Author</b>	Finance Group Manager

#### **1. What is this report about?**

- 1.1 The report enables the Council's external auditors, Azets, to present Members with their annual Audit Planning Report for 2025/26.

#### **2. Recommendation(s)**

- 2.1 That Azets Audit Planning Report for 2025/26 is approved.

#### **3. Reason for Decision(s) Recommended**

- 3.1 The Audit Planning Report sets out the proposed audit approach and the scope of the work to be carried out by Azets, and their fees for undertaking that work.

#### **4. Matters to consider**

##### **4.1 Background**

Azets have set out their proposals for the planned audit work in respect of the 2025/26 financial year in the document attached at Appendix A. The coverage of the Audit Planning Report includes the following key elements:

- Introduction and audit scope
- Audit approach
- Audit timeline
- Materiality
- Significant and other risks of material misstatements
- IT audit strategy
- Building back assurance
- Value for money
- Audit team and requirements
- Audit independence, objectivity and other services provided
- Fees

Following the completion of the 2024/25 Audit of the Accounts, a meeting was undertaken on 16<sup>th</sup> March 2026 by Azets with Officers in the Finance team to review the audit process, and consider what changes need to be

