



Committee and Date
 Audit and Governance Committee
 25th June 2026
 10:00 am

Item

Public

External Audit Plans 2025/26

Responsible Officer:	Duncan Whitfield
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Cabinet Member (Portfolio Holder):	Heather Kidd, Leader of the Council Sharon Ritchie-Simmons, Chair of the Audit and Governance Committee Roger Evans, Portfolio Holder – Finance

1. Synopsis

This report provides members with the planned External Audit works covering the 2025/26 financial year for Shropshire Council and the Shropshire County Pension fund. The report will be presented to Committee by the Grant Thornton External Audit Partner.

2. Executive Summary

2.1. The scope of the external audit is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). GT are responsible for forming and expressing an opinion on the Council and Pension Fund financial statements that have been prepared by management with the oversight of those charged with governance (the Pensions Committee), and consider whether there are sufficient arrangements in place at the Fund.

3. Recommendations

3.1. The Committee is asked to note with appropriate comment the 2025/26 Audit plans for Shropshire Council and Shropshire County Pension Fund.

Report

4. Risk Assessment and Opportunities Appraisal

4.1. The recommendations contained in this report are compatible with the provisions of the Human Rights Act 1998 and there are no direct environmental or equalities consequences of this proposal.

5. Financial Implications

5.1. There are no direct financial implications arising directly from this report.

6. Climate Change Appraisal

6.1. There are no climate change issues arising directly from this report.

7. Background

7.1. This External Audit Plans for both Shropshire Council and the Shropshire County Pension Fund provide an overview of the planned scope and timing of the statutory audit of Shropshire Council ('the Council') and Group for those charged with governance.

List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)

Accounts and Audit Regulations 2015, 2018 and Accounts and Audit (Coronavirus) (Amendment) Regulations 2020, Amendment Regulations 2022

Local Member: All

Appendices

Appendix A – The 2025/26 Audit Plan for Shropshire Council

Appendix B – The 2025/26 Audit Plan for Shropshire County Pension fund