

By: Michael Brown – Chair of Governance and Audit Committee
Ben Watts - General Counsel

To: County Council

Date: 6 November 2025

Subject: External Auditor's Annual Report and Value for Money Conclusions 2024/25

Summary: The appended report provides the External Auditor's opinion on the Council's annual financial statements and provides a value for money conclusion. Review for assurance of this is the responsibility of the Governance & Audit Committee, however in line with relevant CIPFA recommendations, the Audit Opinion is now presented to Council for consideration and noting.

1) Introduction

- a) In October 2025, the Council's External Auditor (Grant Thornton UK LLP) issued their Annual Report. The report enables Grant Thornton to discharge their responsibilities as External Auditor in accordance with the Local Audit and Accountability Act 2014 (the Act) and the National Audit Office Code of Practice, this includes reporting on:
- Financial sustainability
 - Governance; and
 - Improving economy, efficiency, and effectiveness.
- b) The Act also requires the External Auditor to issue an opinion each year as to whether the Council's Financial Statements give a fair view of the financial position of the Council and have been prepared in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA) Code.

2) Governance and Audit Committee's Responsibility

- a) In accordance with CIPFA's Position Statement 2022, the Committee is responsible for considering the opinion and recommendations of External Audit and their implications for governance, risk management or control, and for monitoring management action in response to the issues raised by external audit.
- b) The Governance and Audit (G&A) Committee received the report at their meeting on Thursday, 30 October 2025 and noted the report for assurance. Details of their consideration will be available in the relevant meeting minutes. For reference and the reassurance of the Council, the G&A Committee monitors and considers the relevant activity arising from the opinion as part of its work programme and thus considers how the organisation responds to any audit opinion.

- c) As with previous years, the County Council will have the opportunity at the meeting on 6 November 2025 to hear from Mr Paul Dossett who is the lead auditor for Grant Thornton.

3) RECOMMENDATION

County Council is asked to note External Audit Annual Report 2024-25 (appended).

4) Appendices

Appendix: 2024/2025 External Auditor's Annual Report

5) Background Documents

CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2022 – <https://www.cipfa.org/services/support-for-audit-committees>

Agenda Item, 2024/2025 External Auditor's Annual Report – <https://democracy.kent.gov.uk/ieListDocuments.aspx?CId=144&MId=9726>

6) Report Author and relevant Director

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