

By: Katy Reynolds, Governance Advisor

To: Governance and Audit Committee, 24 September 2025

Subject: External Auditor's Annual Report on Kent County Council for 2024/25

Status: Unrestricted

Summary: The appended report provides a summary of the work undertaken by Grant Thornton for Kent County Council during 2024/25. The core element of the report is the commentary on the value for money (VFM) arrangements.

1) Introduction

- a) The Appointed Auditor, Grant Thornton UK LLP have issued their Annual Report which is appended. 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) Members are reminded that the purpose of this Committee, in accordance with its [Terms of Reference](#), is to provide independent and high-level focus on the adequacy of governance, risk, finance, and control arrangements.
- c) Towards this purpose, its role is to:
 - i. ensure there is sufficient assurance over governance risk and control and provide reports to full Council on the effectiveness and adequacy of these arrangements;
 - ii. have oversight of both internal and external audit together with the financial and governance reports, helping to ensure that there are

- adequate arrangements in place for both internal challenge and public accountability, and
- iii. through i and ii above, give greater confidence to all those charged with governance for Kent County Council that its arrangements are effective and reporting to full Council or other Committees as necessary where the Committee has concerns that these arrangements are not effective.

3) Recommendation

The Governance and Audit Committee is asked to note the External Auditor's Annual Report on Kent County Council 2024/25 for assurance.

Appendices

Appendix: Auditor's Annual Report on Kent County Council 2024/25

Background Documents

CIPFA's Position Statement 2022

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