

Corporate Governance Committee – 17 June 2026

Report by: L Morrison – Corporate Director –  
Finance & Resources

Lead Cllr: Cllr Liam Dewey-Beckett  
Executive Councillor for Finance &  
Resources



**Wards**  
All

**Open / Exempt**  
Open

**Key Decision?**  
No

## External Auditor's Annual Planning Report for 2025/26

**Executive Summary:** This report sets out the draft Annual Planning Report for the external audit work that EY will carry out in respect of the 2025/26 external audit work.

### Recommendations

- 1.1. to comment on and note the External Auditor's Annual Planning Report set out at Appendix 1.

### Report Author(s)

Lydia Morrison – Corporate Director – Finance & Resources  
([Lydia.Morrison@huntingdonshire.gov.uk](mailto:Lydia.Morrison@huntingdonshire.gov.uk))

## **1. PURPOSE OF THE REPORT**

- 1.1** This report presents the Committee the External Auditor's Annual Planning Report for 2025/26 which will be presented by the External Auditor.

## **2. BACKGROUND & CONTEXT**

- 2.1** The purpose of this report is to provide the Committee with a basis to review the External Auditors proposed audit approach and scope for the 2025/26 audit, in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2024 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards, and other professional requirements

## **3. IMPLICATIONS OF THE DECISION**

### **3.1 Implications on Resources**

- 3.2.1** No additional resource requirements arise from this report.

### **3.2 Legal Implications**

- 3.2.1** None.

## **LIST OF APPENDICES INCLUDED**

Appendix 1 - External Auditor's Annual Planning Report