

# Audit Contract Monitoring Report Data Pack

1 January to 31 March 2025

*All data excludes pension fund opinions unless stated*

# Quarter Headlines as 31 March 2025

## Audits up to 2022/23

**45 audit opinions  
outstanding**

(reduced by 32 from the  
backstop date of 13  
December 2024)

## Audits up to 2023/24

**42 audit opinions  
outstanding**

(reduced by 6 from the  
backstop date of 28 February  
2025)

### **Auditors' use of additional powers:**

- Public Interest Report: Birmingham City Council – ERP Implementation
- Statutory Written Recommendations under Schedule 7(2), issued at eight audits

**21  
Objections  
closed**

Further [information on audit opinion delivery](#) is available on our website

# Audit Opinions data 2018/19 to 2022/23

|  | 2018/19    | 2019/20    | 2020/21    | 2021/22    | 2022/23    | Total       |
|--|------------|------------|------------|------------|------------|-------------|
| Not yet delivered  | -          | 5          | 11         | 13         | 16         | 45          |
| Delivered by the original publishing date                                  | 280        | 214        | 44         | 58         | 5          | 601         |
| Unmodified after the original publishing date                              | 199        | 240        | 370        | 274        | 210        | 1293        |
| Disclaimed (backstop)<br><i>by 13 December 2024</i>                        | 3          | 10         | 33         | 110        | 205        | 361         |
| Non-standard after the original publishing date <i>by 13 December 2024</i> | 4          | 6          | 11         | 3          | 17         | 41*         |
| Delivered after backstop of 13 December 2024                               | 1          | 3          | 5          | 9          | 14         | 32          |
| <b>Total</b>   | <b>487</b> | <b>478</b> | <b>474</b> | <b>467</b> | <b>467</b> | <b>2373</b> |

\*This covers modifications and additional disclosures in the auditor's report  
[\(Definitions of audit opinions\)](#)

# Audit Opinions data 2018/19 to 2022/23

## Outstanding audits by year by firm

**Total Outstanding – 45**

| Audit Year | BDO | Deloitte | EY | Forvis Mazars | Grant Thornton | No appointed auditor |
|------------|-----|----------|----|---------------|----------------|----------------------|
| 2022/23    | 7   | 1        | 1  | -             | 5              | 2                    |
| 2021/22    | 7   | 1        | 1  | -             | 3              | 1                    |
| 2020/21    | 7   | -        | -  | -             | 3              | 1                    |
| 2019/20    | 3   | -        | -  | -             | 1              | 1                    |
| 2018/19    | -   | -        | -  | -             | -              | -                    |

# Audit Opinions data 2023/24

| 2023/24 opinion delivery                     |            |
|--|------------|
| Not yet delivered                            | 42         |
| Unmodified by 28 February 2025               | 174        |
| Disclaimed (backstop) by 28 February 2025    | 216        |
| Non-standard by 28 February 2025             | 21         |
| Delivered after backstop of 28 February 2025 | 6          |
| <b>Total</b>                                 | <b>459</b> |

| Audit firm           | 2023/24 not yet delivered |
|----------------------|---------------------------|
| Azets                | 3                         |
| Bishop Fleming       | 1                         |
| EY                   | 11                        |
| Forvis Mazars        | 1                         |
| Grant Thornton       | 19                        |
| KPMG                 | 6                         |
| No appointed auditor | 1                         |

\*This covers modifications and additional disclosures in the auditor's report  
[\(Definitions of audit opinions\)](#)

# Summary of Objections under investigation (AP1 contracts)

| <b>Audit Year<br/>Firm</b> | <b>2018/19<br/>&amp; prior</b> | <b>2019/20</b> | <b>2020/21</b> | <b>2021/22</b> | <b>2022/23</b> | <b>Total</b> |
|----------------------------|--------------------------------|----------------|----------------|----------------|----------------|--------------|
| BDO                        | -                              | 1              | -              | 1              | 1              | 3            |
| Deloitte                   | -                              | -              | 1              | -              | -              | 1            |
| EY                         | -                              | -              | -              | -              | 1              | 1            |
| Grant Thornton             | -                              | -              | 2              | 3              | 7              | 12           |
| Forvis Mazars              | -                              | -              | -              | 1              | -              | 1            |
| No appointed auditor       | -                              | 1              | 2              | -              | -              | 3            |
| <b>Total</b>               | <b>0</b>                       | <b>2</b>       | <b>5</b>       | <b>5</b>       | <b>9</b>       | <b>21</b>    |

13 objections have been closed, includes those where the auditors' decision is not to consider

# Summary of Objections under investigation (AP2 contracts)

| Audit Year     | 2023/24   |  |  |  |  | Total     |
|----------------|-----------|--|--|--|--|-----------|
| Firm           |           |  |  |  |  |           |
| Azets          | 1         |  |  |  |  | 1         |
| Bishop Fleming | -         |  |  |  |  | -         |
| EY             | 4         |  |  |  |  | 4         |
| Grant Thornton | 14        |  |  |  |  | 14        |
| Forvis Mazars  | 7         |  |  |  |  | 7         |
| KPMG           | 3         |  |  |  |  | 3         |
| <b>Total</b>   | <b>29</b> |  |  |  |  | <b>29</b> |

8 objections have been closed, includes those where the auditors' decision is not to consider

# Approved variations to Scale Fee

Data includes pension fund audits

| Audit Year | Audit scale fee<br>£m | Total net value of<br>fee variation<br>requests<br>approved (£m) | Total cost of<br>audit £m | % of total<br>variations<br>against total<br>scale fee<br>approved |
|------------|-----------------------|--|---------------------------|--|
| 2018/19    | 28.2                  | 8.2*   | 36.4                      | 29.1%  |
| 2019/20    | 28.4                  | 16.0*  | 44.4                      | 56.2%  |
| 2020/21    | 28.3                  | 21.3*  | 49.6                      | 75.3%  |
| 2021/22**  | 28.6                  | 18.2*  | 46.8                      | 63.6%  |
| 2022/23**  | 32.4                  | 12.8*  | 45.2                      | 39.4%  |

\*Not all variation requests for previous years have been submitted or processed. The current average rate of variations approved for individual bodies is 62% (19/20), 90% (20/21), 81% (21/22) and 50% (22/23)

\*\*We have baked in previous recurring fee variations into these years