

Audit Contract Monitoring Report Data Pack

1 April to 30 June 2025

All data excludes pension fund opinions unless stated

Quarter Headlines as 30 June 2025

Audits up to 2022/23

**34 audit opinions
outstanding**

(reduced by 43 from the
backstop date of 13
December 2024)

Audits up to 2023/24

**33 audit opinions
outstanding**

(reduced by 15 from the
backstop date of 28 February
2025)

Auditors' use of additional powers:

- Public Interest Report: none in quarter
- Statutory Written Recommendations under Schedule 7(2), issued at three audits – South Tees Development Corporation, Tees Valley Combined Authority and East Hertfordshire District Council

**5 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	-	4	8	9	13	34
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) by 13 December 2024	3	10	33	110	205	361
Non-standard after the original publishing date by 13 December 2024	4	6	11	3	17	41*
Delivered after backstop of 13 December 2024	1	4	8	13	17	43
Total	487	478	474	467	467	2373

*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 – 34

Audit Year	BDO	Deloitte	EY	Forvis Mazars	Grant Thornton	No appointed auditor
2022/23	6	2*	-	-	4	1
2021/22	6	2*	-	-	1	-
2020/21	6	1*	-	-	1	-
2019/20	3	1*	-	-	-	-
2018/19	-	-	-	-	-	-

*This figure has increased as Deloitte has been appointed to audit the financial statements of Warrington Borough Council from 2019/20 to 2022/23.

Audit Opinions data 2023/24

2023/24 opinion delivery	
Not yet delivered *	33
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	16
Total *	460

Audit firm	2023/24 not yet delivered
Azets	2
Bishop Fleming	-
EY	10
Forvis Mazars	2*
Grant Thornton	16
KPMG	2
No appointed auditor	1

*These figures have increased by 1 to reflect the addition of a 2023/24 audit for a new body

**This covers modifications and additional disclosures in the auditor's report

[\(Definitions of audit opinions\)](#)

Summary of Objections under investigation (AP1 contracts)

Audit Year Firm	2018/19 & prior	2019/20	2020/21	2021/22	2022/23	Total
BDO	-	1	-	1	1	3
Deloitte	-	-	1	-	-	1
EY	-	-	-	-	-	-
Grant Thornton	-	-	2	3	6	11
Forvis Mazars	-	-	-	1	-	1
No appointed auditor	-	1	2	-	-	3
Total	0	2	5	5	7	19

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

Summary of Objections under investigation (AP2 contracts)

Audit Year	2023/24					Total
Firm						
Azets	1					1
Bishop Fleming	-					-
EY	4					4
Grant Thornton	13					13
Forvis Mazars	6					6
KPMG	3					3
Total	27					27

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

Approved variations to Scale Fee

Data includes pension fund audits

Audit Year	Audit scale fee £m	Total net value of fee variation requests approved (£m)	Total cost of audit £m	% of total variations against total scale fee approved
2018/19	28.2	8.2*	36.4	29.1%
2019/20	28.4	16.4*	44.8	57.6%
2020/21	28.3	22.3*	50.6	78.7%
2021/22**	28.6	16.8*	45.4	58.7%
2022/23**	32.4	6.9*	39.3	21.3%

*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 40% (22/23). The percentage for 22/23 is a reduction on the previous reported value due to scale fee adjustments for disclaimed audits processed in the past quarter.

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