

Audit Contract Monitoring Report Data Pack

1 July to 30 September 2025

All data excludes pension fund opinions unless stated

Quarter Headlines as 30 September 2025

Audits up to 2022/23

**25 audit opinions
outstanding**

(reduced by 52 from the
backstop date of 13
December 2024)

Audits up to 2023/24

**25 audit opinions
outstanding**

(reduced by 24 from the
backstop date of 28 February
2025)

Auditors' use of additional powers:

- Public Interest Report: none this quarter
- Statutory Written Recommendations under Schedule 7(2), issued at five audits – Wiltshire, Halton, Enfield, Croydon and Worcester.

**22
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	6	6	9	25
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	10	16	21	52
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 – 25

Audit Year	BDO	Deloitte	EY	Forvis Mazars	Grant Thornton	No appointed auditor
2022/23	5	1*	-	-	2	1
2021/22	5	1*	-	-	-	-
2020/21	5	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 to 2024/25

	2023/24	2024/25	Total
Not yet delivered	25*	451	476
Unmodified by backstop date	174	6	180
Disclaimed (backstop) by backstop date	216	-	216
Non-standard by backstop date **	21	-	21
Delivered after backstop date	24	-	24
Total	460*	457	917

Note: the backstop date for 2024/25 is 27 February 2026

*This figure has 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

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

Audit Opinions data 2023/24 to 2024/25

Outstanding audits by year by firm

Total Outstanding 2023/24 audits – 25

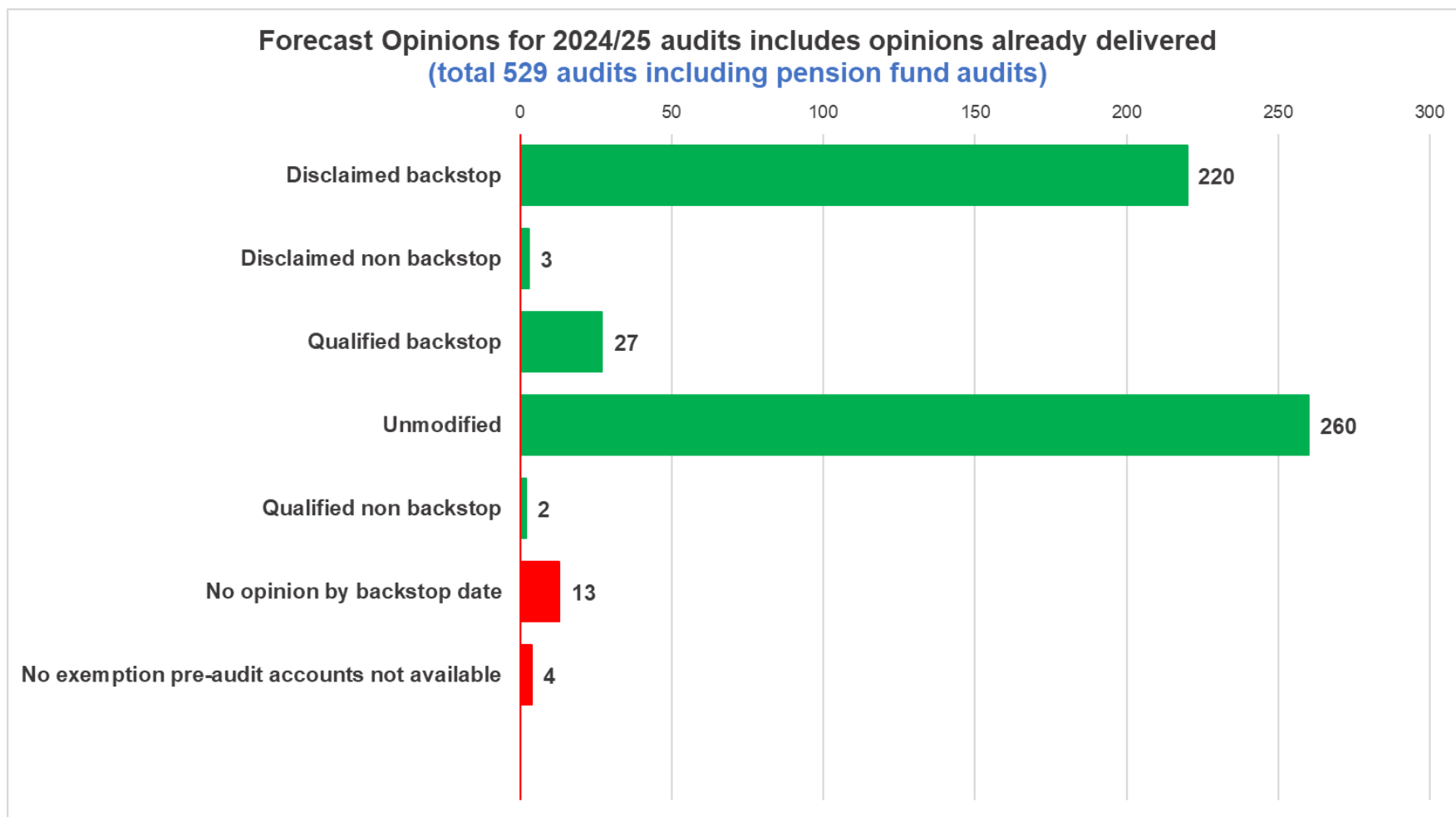
The backstop date for 2024/25 audits is 27 February 2026

Audit Year	Azets	Bishop Fleming	EY	Forvis Mazars	Grant Thornton	KPMG	No appointed auditor
2023/24	1	-	10	2*	9	2	1
2024/25	26	30	101	89	140	63	2

*This figure has increased by 1 to reflect the addition of a 2023/24 audit for a new body
([Definitions of audit opinions](#))

Forecast Opinions (2024/25 audits)

As at 30 Sept 2025



Firm-provided snapshot data - this data is caveated as in some cases firms have yet to start (or only recently started) an audit, so inevitably the accuracy of the forecast will increase as we get nearer to the backstop date.

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	-	2
Deloitte	-	-	1	-	-	1
EY	-	-	-	-	-	-
Grant Thornton	-	-	4	3	4	11
Forvis Mazars	-	-	-	1	-	1
No appointed auditor	-	1	-	-	-	1
Total	0	2	5	5	4	16

3 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 Firm	2023/24	2024/25				Total
Azets	1	-				1
Bishop Fleming	-	-				-
EY	2	4				6
Grant Thornton	10	12				22
Forvis Mazars	5	11				16
KPMG	3	6				9
Total	21	33				54

19 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), 86% (20/21), 65% (21/22) and 21% (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