

Audit Contract Monitoring Report Data Pack

1 October to 31 December 2025

All data excludes pension fund opinions unless stated

Quarter Headlines as 31 December 2025

Audits up to 2022/23

**20 audit opinions
outstanding**

(reduced by 57 from the
backstop date of 13
December 2024)

Audits up to 2023/24

**21 audit opinions
outstanding**

(reduced by 28 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 6 audits for 2024/25 – Gloucester City Council, London Borough of Tower Hamlets, Wiltshire Council, Somerset Council, Shropshire Council, Wirral Borough Council

**15
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	-	3	5	5	7	20
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	5	11	17	23	57
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 – 20

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

*This figure has increased as Deloitte was appointed in 2025 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	21*	356	377
Unmodified by backstop date	174	93	267
Disclaimed (backstop) by backstop date	216	5	221
Non-standard by backstop date **	21	3	24
Delivered after backstop date	28	-	28
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 – 21

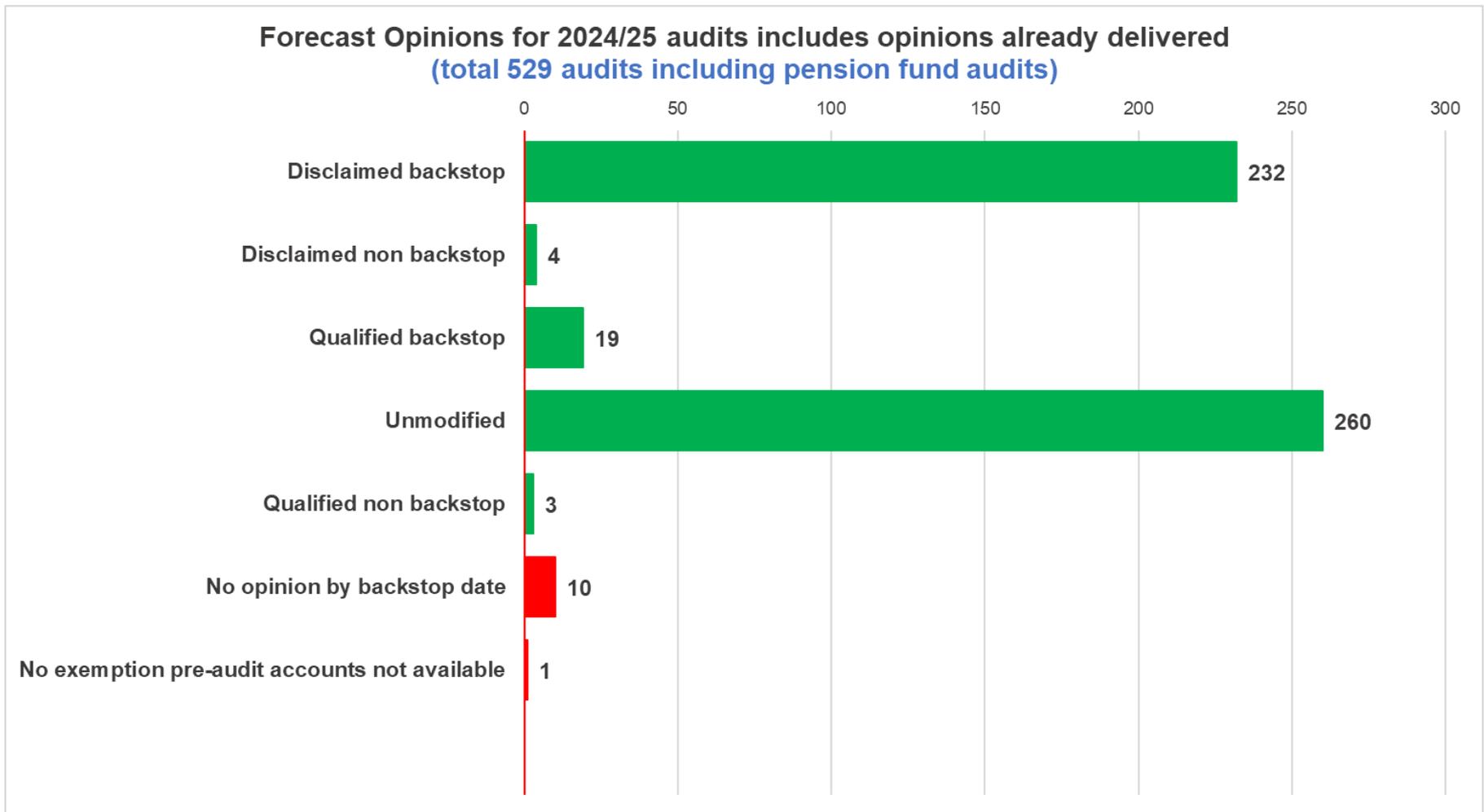
The backstop date for 2024/25 audits is 27 February 2026

Audit Year	Azets	Bishop Fleming	EY	Forvis Mazars	Grant Thornton	KPMG	No appointed auditor
2023/24	1	-	9	2*	7	1	1
2024/25	20	17	94	72	101	50	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 31 Dec 2025



Firm-provided snapshot data - this is based on the firms' best estimates, noting that the outcome could be affected by a variety of matters.

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

0 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	2024/25				Total
Firm						
Azets	1	-				1
Bishop Fleming	-	-				-
EY	2	4				6
Grant Thornton	10	12				22
Forvis Mazars	5	12				17
KPMG	3	4				7
Total	21	32				53

15 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	16.7*	45.1	58.8%
2020/21	28.3	24.1*	52.4	85.2%
2021/22**	28.6	18.9*	47.5	66.1%
2022/23**	32.4	6.4*	38.8	19.8%

*Not all variation requests for previous years have been submitted or processed. The current average rate of variations approved for individual bodies is 63% (19/20), 89% (20/21), 71% (21/22) and 21% (22/23).

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