

Audit Contract Monitoring Report Data Pack

1 January to 31 March 2026

All data excludes pension fund opinions unless stated

Quarter Headlines as 31 March 2026

Audits up to 2022/23

**16 audit opinions
outstanding**

(reduced by 61 from the
backstop date of 13
December 2024)

Audits up to 2023/24

**14 audit opinions
outstanding**

(reduced by 35 from the
backstop date of 28
February 2025)

Audits up to 2024/25

**24 audit opinions
outstanding**

(reduced by 13 from the
backstop date of 27
February 2026)

Auditors' use of additional powers:

- Public Interest Report: none this quarter:
- Statutory Written Recommendations under Schedule 7(2), issued at 7 audits for 2024/25 – London Borough of Bromley, Babergh District Council, Mid Suffolk District Council, Castle Point Borough Council, Exeter City Council, Council of the Isles of Scilly, and Folkestone and Hythe District Council

**11
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	-	2	4	4	6	16
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	6	12	18	24	61
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 – 16

Audit Year	BDO	Deloitte	EY	Forvis Mazars	Grant Thornton	No appointed auditor
2022/23	3	1*	-	-	1	1
2021/22	3	1*	-	-	-	-
2020/21	3	1*	-	-	-	-
2019/20	1	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	14*	24	38
Unmodified by backstop date	173***	182	355
Disclaimed (backstop) by backstop date	217***	188	405
Non-standard by backstop date**	21	50	71
Delivered after backstop date	35	13	48
Total	460**	457	917

*This figure has increased by one to reflect the addition of a 2023/24 audit for a new body

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

***Reflects an updated 2023/24 position. An audit which had previously been reported as unmodified was a disclaimed audit delivered by the backstop

Audit Opinions data 2023/24 to 2024/25

Outstanding audits by year by firm

Total Outstanding 2023/24 audits – 14

Total Outstanding 2024/25 audits – 24

Audit Year	Azets	Bishop Fleming	EY	Forvis Mazars	Grant Thornton	KPMG	No appointed auditor
2023/24	-	-	9	1*	3	-	1
2024/25	-	1	10	3	6	2	2

*This reflects a 2023/24 audit that has not yet started, as it is awaiting the completion of prior years' audits

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	-	-	3	2	5	10
Forvis Mazars	-	-	-	-	-	-
No appointed auditor	-	1	-	-	-	1
Total	0	2	4	3	4	14

3 objections have been closed, including those where the auditor's decision is not to accept

Summary of Objections under investigation (AP2 contracts)

Audit Year	2023/24	2024/25				Total
Firm						
Azets	1	-				1
Bishop Fleming	-	-				-
EY	1	2				3
Grant Thornton	9	8				17
Forvis Mazars	5	12				17
KPMG	2	5				7
Total	18	27				45

8 objections have been closed, including those where the auditor's decision is not to accept

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	29.10%
2019/20	28.4	16.7*	45.1	58.80%
2020/21	28.3	24.1*	52.4	85.20%
2021/22**	28.6	18.9*	47.5	66.10%
2022/23**	32.4	6.4*	38.8	19.80%

*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