Appendix A: Questionnaire

Section One – Standard questions

Audit service delivery

Q1.1. To what extent did the audit service you receive align with the expectations set out in the audit plan?

- To a great extent
- To a moderate extent
- To a small extent
- Not at all

Audit completion

Q1.2. Was your audit completed by the target date set out within the audit plan or in line with a subsequent revised completion date from your auditor?

- Yes
- No

Q1.3. *Only to be asked if respondents did not complete the audit target date within the target plan on time*

What is your understanding of the reasons why the audit was not completed by

the target or revised date? *Please select all that apply.*

- Accounting complexity and technical accounting issues
- Resourcing and capacity issues within your finance team
- Resourcing issues on the part of the audit firm

- Resolving issues raised during the audit
- Prior year delays
- Issues relating to backstop arrangements
- Other reasons (e.g. objections, please specify below)

  ____

Auditor's communications

Q1.4. A key cornerstone of relationship management is effective and timely communication.

To what extent do you agree or disagree with the following statements?

Scale:

- Strongly agree
- Tend to agree
- Tend to disagree
- Strongly disagree

Answer options:

- Auditor communications were timely throughout
- Auditor communications ensured a 'no surprises approach' throughout
- Where the audit would be delayed beyond the target date set out in the audit plan, the auditor informed you of the reason for this
- The audit team explained the reasons for fee variations in a timely manner
- The auditor could be approached to act as a sounding board when required

Auditor’s Annual Report and Value for Money (VfM) arrangements

Q2.1. The NAO Code of Audit Practice requires that for 2024/25 audits onwards, auditors should issue their draft Auditor’s Annual Report (AAR) to Those Charged with Governance by 30 November each year, and that a core element of it will be the VfM arrangements commentary. Auditors may update and re-issue the AAR at the conclusion of the audit.

a. How useful did you find the Auditor’s Annual Report as a whole?

- Very useful
- Fairly useful
- Not very useful
- Not at all useful
- Have not yet received the Auditor’s Annual Report for the 2024/25 audit

b. How useful did you find the auditor’s VfM arrangements commentary?

- Very useful
- Fairly useful
- Not very useful
- Not at all useful
- Have not yet received the VfM arrangements commentary for the 2024/25 audit

Timely reporting of key issues

Q2.2. Where the auditor reported significant weaknesses, were these reported on a timely basis?

- Yes
- No
- No significant weaknesses were reported

Q2.3. To what extent did your auditor communicate with you on the following significant topics?

Scale:

- A great deal
- A fair amount
- Not very much
- Not at all
- Not applicable

Answer options:

- Financial accounting and reporting
- Financial resilience
- Valuations
- Changes to auditing standards
- VfM arrangements work
- Audit backlog arrangements

Committee meetings

Q2.4. To what extent did your auditor’s performance meet your expectations in the Audit Committee meetings?

- To a great extent
- To a moderate extent
- To a small extent
- Not at all

Q2.5. *Only to be asked if respondents role contains Audit Committee Chair*

To the best of your knowledge, did the Audit Committee offer to meet privately with the auditors at least once without officers being present during the course of the 2024/25 audit, for example during any pre-committee meetings?

- Yes
- No

Additional comments

Q3.1. What could the auditor have done differently to make the audit of more value to your organisation?

Section Two – Topical matters

Local audit reform and building back assurance

Q4.1. The English Devolution and Community Empowerment Bill was published in July 2025 and enables the overhaul of the local audit system including establishing the Local Audit Office. To what extent have you received sufficient information about the overhaul?

- To a great extent
- To a moderate extent
- To a small extent
- Not at all

Q4.2 The local audit reform strategy includes a process of building back assurance following the issuing of modified and disclaimed opinions due to the audit backlog solution. To what extent have you received sufficient information about the process of building back assurance?

- To a great extent
- To a moderate extent
- To a small extent
- Not at all
- Not applicable

Q4.3. From which organisations have you received information on the overhaul of the local audit system and/or building back assurance? *Please select all that apply.*

- Ministry of Housing, Communities and Local Government (MHCLG)
- Financial Reporting Council (FRC)

- National Audit Office (NAO)
- Chartered Institute of Public Finance and Accountancy (CIPFA)
- Your auditor
- PSAA
- None of the above

Additional comments

Q4.4. Are there additional comments on the overhaul of the local audit system, the creation of the Local Audit Office, or building back assurance you would like to make?

Section Three – Firm specific questions (confidential per firm)

Submission

This survey is **confidential**. If you have specific concerns that you have not already discussed with your auditor that you would like PSAA to raise, please indicate that you are willing for PSAA to pass your comments and contact details to your auditor for follow up.

I am willing for my survey answers to be passed to my auditor so that they can contact me to discuss my views further.

- Yes
- No