

Bath & North East Somerset Council

MEETING:	Corporate Audit Committee	
MEETING DATE:	13th May 2026	AGENDA ITEM NUMBER
TITLE:	External Audit Plan – B&NES Council and Avon Pension Fund	
AN OPEN PUBLIC ITEM		
List of attachments to this report:		
Appendix 1 – External Audit Plan for the Council 2025/26		
Appendix 2 – External Audit Plan for the Avon Pension Fund 2025/26		

1 THE ISSUE

- 1.1 The External Auditor will present their Audit Plans for the Council and Avon Pension Fund for the year 2025/26.

2 RECOMMENDATION

- 2.1 The Corporate Audit Committee is asked to –

Endorse the 2026/26 External Audit Plan for the Council (Appendix 1) & External Audit Plan for the Avon Pension Fund (Appendix 2).

3 THE REPORT

- 3.1 The External Auditor is required to set out their proposed work plans for the audit of the Council's Accounts and Avon Pension Fund to the Audit Committee along with their proposed fees.
- 3.2 Appendix 1 outlines the work required and approach to be taken with regards to the 2025/26 External Audit of the Council. The External Auditor will provide a full verbal briefing on the Audit Plan at the Committee meeting.
- 3.3 Appendix 2 outlines the work required and approach to be taken with regards to the 2025/26 External Audit of the Avon Pension Fund. The External Auditor will provide a full verbal briefing on the Audit Plan at the Committee meeting.

4 STATUTORY CONSIDERATIONS

4.1 There are no specific statutory considerations related to this report. Accounts & Audit Regulations set out the expectations of provision of an Internal Audit service. This is supported by S151 of the Local Government Act and CIPFA Codes of Practice and the IIA professional standards for delivery of an adequate Internal Audit Service.

5 RESOURCE IMPLICATIONS (FINANCE, PROPERTY, PEOPLE)

5.1 The financial implications from this report are laid out in the fees section of each plan. These show an increase from previous years and have been allowed for within the Council's and Avon Pension Fund agreed budgets

6 RISK MANAGEMENT

6.1 A proportionate risk assessment has been carried out in relation to the Councils risk management guidance. There are no new risks or issues to report to the Committee as a result of this report. An unqualified audit opinion and positive VFM report are indicators of good governance and the Council and Avon Pension Fund will continue to work towards minimising risks within this environment.

7 EQUALITIES

7.1 A proportionate equalities impact assessment has been carried out using corporate guidelines, no significant issues to report.

8 CLIMATE CHANGE

8.1 There are no direct climate change implications related to this report.

9 OTHER OPTIONS CONSIDERED

9.1 No other options to consider related to this report.

10 CONSULTATION

10.1 Consultation has been carried out with the Section 151 Finance Officer.

Contact person	Jeff Wring, Director – Risk, Assurance & Pensions (01225 477323)
Background papers	
Please contact the report author if you need to access this report in an alternative format	