

# Council

24 February 2026



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Borough Council  
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<b>Title</b>	Auditors Annual Report 2024-25
<b>Purpose of the report</b>	To note the report for information
<b>Report status</b>	Public report
<b>Executive Director/ Statutory Officer Commissioning Report</b>	Darren Carter, Section 151 Officer & Director of Finance
<b>Report author</b>	Mark Sanders, Chief Accountant (Deputy S.151)
<b>Lead Councillor</b>	Cllr Ellie Emberson, Lead Councillor for Corporate Services and Resources
<b>Council priority</b>	Not applicable, but still requires a decision
<b>Recommendations</b>	1. That Council notes the Auditor's Annual Report for 2024/25

## 1. Executive Summary

- 1.1. The Council's external auditors KPMG are required to provide an Auditor's Annual Report to those charged with governance which details the work they have undertaken during the previous financial year and any key issues arising.
- 1.2. Council is asked to note this report prior to formal approval of the Statement of Accounts 2024/25 elsewhere on tonight's agenda.

## 2. Policy Context

- 2.1. The Council has a statutory requirement to publish draft and audited accounts each financial year and gains valuable assurance from the independent work of both the internal audit team and the external auditor KPMG who regularly report progress to the Audit and Governance Committee.

## 3. The Proposal

- 3.1. KPMG's Auditor's Annual Report is included as an appendix and has been prepared in line with the requirements set out in the Code of Audit Practice.
- 3.2. A draft of this report was presented to the Audit and Governance Committee on 20 January 2026 where it was noted that the audit process was very nearly complete. There have been no significant or new issues arising since that date.
- 3.3. The final version included tonight confirms that overall the audit process has been completed as expected, and that KPMG are expecting to issue their 'disclaimed' opinion on the accounts by the statutory backstop date of 27 February 2026, subject to Council approving the Annual Governance Statement and Statement of Accounts at this meeting.
- 3.4. The Council's accounts will be 'disclaimed' for 2024/25 as part of the nationally agreed process to bring audit opinions back up to date. There are no specific issues arising that would complicate this process, and KPMG continue to work with the Council's

finance team to undertake a return to timely annual 'unqualified' audit opinions as soon as possible.

- 3.5. KPMG's report also provides commentary on the Council's arrangements to secure the continuous improvement of value for money in the use of resources.

#### **4. Contribution to Strategic Aims**

- 4.1. The external audit process includes receiving the Auditor's Annual Report as part of the governance arrangements in place to consider the approval of the annual Statement of Accounts.

#### **5. Environmental and Climate Implications**

- 5.1. None arising.

#### **6. Community Engagement**

- 6.1. Auditor reports are provided on a regular basis to the Audit and Governance Committee, and the Council opens its draft accounts and draft annual governance statement for public inspection. The Public Inspection period has concluded and there are no implications to report.

#### **7. Equality Implications**

- 7.1. Under the Equality Act 2010, Section 149, a public authority must, in the exercise of its functions, have due regard to the need to—

- eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
- advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
- foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

- 7.2. An Equality Impact Assessment (EIA) is not relevant to this report.

#### **8. Other Relevant Considerations**

- 8.1. There are none.

#### **9. Legal Implications**

- 9.1. None arising.

#### **10. Financial Implications**

- 10.1. There are no direct financial implications arising from this report.

#### **11. Timetable for Implementation**

- 11.1. Not applicable.

#### **12. Background Papers**

- 12.1. There are none.

### **Appendices**

- 1. Auditor's Annual Report 2024/25**