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OXFORD CITY COUNCIL

To:	**Audit and Governance Committee**
Date:	7 July 2026
Report of:	Alistair Rush, Interim Group Finance Director (Section 151 Officer)
Title of Report:	Approval of the Provisional External Audit Planning report

Summary and recommendations	
Decision being taken:	For the Committee to approve the provisional External Audit Planning report for 2025-2026 from the Council's External Auditor, Ernst & Young LLP (EY)
Key decision:	No
Cabinet Member:	N/A
Corporate Priority:	A Well Run Council
Policy Framework:	None.

Recommendation(s): That the Audit and Governance Committee resolves to:

1. **Approve** it's understanding of, and agreement to, the materiality and reporting levels of the provisional external Audit Planning report for 2025-2026;

Information Exempt from Publication
N/A

Appendix No.	Appendix Title	Exempt from Publication
Appendix 1	Provisional external Audit Planning report 2025-2026	No

Introduction and background

1. The Audit and Governance Committee is required to approve it's understanding of, and agreement to, the materiality and reporting levels of the provisional external Audit Planning report for 2025-2026 from the Council's External Auditor, Ernst & Young LLP (EY), as set out at Appendix 1 of the report.
2. The provisional external Audit Planning report is to provide the Committee with a basis to review EY's proposed audit approach and scope for the 2025/26 audit.

Legislative Requirements

3. In accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2024 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards, and other professional requirements, the relevant board is asked to approve the scope of the external audit.
4. For the City Council, Audit and Governance Committee is the designated committee with the powers to approve materials and reporting levels of the provisional External Audit Plan.

Alternative Options Considered

5. The Committee could choose not to approve the external Audit Planning for 2025-2026 if there were concerns about its materials or reporting levels, however this is unlikely since it is prepared by the council's independent external auditors.

Implications of Local Government Reorganisation

6. This decision has no impact ahead of Local Government Reorganisation, the Council will be operating at least until May 2028.
7. Future External Audit Plans will be subject to the new unitary authority's processes and would be approved by a new committee with similar powers and responsibilities.

Financial implications

8. There are no direct financial implications arising from this report, whilst any actions arising from the report's findings will be delivered within existing budgets and resources.

Legal issues

9. The legal implications are covered within the report. (EJ/25.6.26/8)

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Background Papers: None

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