

London Borough of Hammersmith & Fulham

Report to: Audit Committee

Date: 16/03/2026

Subject: External Audit Plan and Audit Risk Assessment 2025/26 for the Council Audit

Report author: Craig Tucker – Chief Accountant

Responsible Director: Sukvinder Kalsi, Executive Director Finance and Corporate Services

SUMMARY

This report, for information, presents the external audit plan and risk assessment for the Council audit of the financial year 2025/26.

RECOMMENDATIONS

1. To note the 2025/26 External Audit Plan for the LB Hammersmith and Fulham audit as prepared by the Council's External Auditor, Grant Thornton (Appendix 1).
2. To note the 2025/26 Informing the Audit Risk document which sets out the Council's responses to queries regarding risk from the External Auditor (Appendix 2).

Wards Affected: All

H&F Values

Our Values	Summary of how this report aligns to the H&F Values
<ul style="list-style-type: none"> • Being ruthlessly financially efficient 	As part of the financial governance of the Council, and to ensure the Council is using its resources effectively, there is a need to appoint a suitable external auditor.

Financial Impact

There are no direct financial implications in relation to this report.

Legal Implications

There are no direct legal implications in relation to this report.
Verified by Glen Egan Assistant Director of Legal Services 03/03/2026

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Background Papers Used in Preparing This Report

None

External Audit Plan 2025/26

1. The Council's External Auditor (Grant Thornton UK LLP) is required to share with the Audit Committee its audit plan for the financial year subject to audit. The Pension Fund audit plan will be presented at June Audit Committee.
2. The External Auditor's proposed audit plan for 2025/26 for the Council is attached in Appendix 1. The Auditor will also be presenting this plan to the Committee.

This document provides an overview of the risks, planned scope and timing of the statutory audit. The plan identifies a number of risks that require particular audit consideration where they are considered to be the more elevated risks of misstatement/error in the financial statements.

The proposed audit fees and fees for non-audit services are also set out. Note that the audit fees are set through contract management and procurement by Public Sector Audit Appointments (PSAA).

3. Appendix 2, Informing the Audit Risk, detail the questions raised by auditors to establish areas of potential risk, and the Council's response.

As part of the audit risk assessment procedures, the Auditor is required to obtain an understanding of management processes and the Council's oversight of the following areas:

- General Enquiries
- Fraud
- Laws and Regulations
- Related Parties
- Going Concern
- Accounting Estimates.

This report includes a series of questions on each of these areas and the response provided by management. The Audit Committee should consider whether these responses are consistent with its understanding and whether there are any further comments it wishes to make.

The responses to these queries have been compiled by the Council's finance team and provided to the auditors to support their detailed understanding during the audit planning phase.

LIST OF APPENDICES:

- Appendix 1 – Grant Thornton – External Audit Plan 2025/26 (LBHF Council Audit)
- Appendix 2 – Grant Thornton – Informing the Audit Risk 2025/26 (LBHF Council)