



Committee and Date

West Mercia Energy Joint
Committee

27th March 2026

Item

Public

EXTERNAL AUDIT – AUDIT FINDINGS REPORT 2025/26

Responsible Officer Jo Pugh
e-mail: jpugh@westmerciaenergy.co.uk Tel: 0333101 4356

1. Summary

- 1.1 It has been previously agreed for the Joint Committee to continue with an external audit to provide the Joint Committee the necessary continued assurance regarding stewardship of funds.
- 1.2 This report provides the Joint Committee with the proposed external audit plan for 2025/26 for consideration and approval.

2. Recommendations

It is recommended that the Joint Committee:

- 2.1 approve the draft audit plan for 2025/26 as presented by WR Partners attached at Appendix 1.
- 2.2 approve the commissioning of WR Partners to undertake the audit in accordance with the audit plan.

REPORT

3. Risk Assessment and Opportunities Appraisal

- 3.1 The recommendations contained in this report are compatible with the provisions of the Human Rights Act 1998.
- 3.2 There are no direct environmental, equalities or climate change consequences arising from this report.

3.3 WR Partners' audit work was conducted in accordance with the International Standard on Auditing (UK).

4. Financial Implications

4.1 The fee for the 2025/26 audit is £15,950, a £450 (3%) rise against the fee for 2024/25 of £15,500.

5. Background

5.1 At the Joint Committee of 28 September 2015, it was highlighted that from 1st April 2015 implementation of the Local Audit and Accountability Act 2014 meant that joint committees are no longer required to have their accounts separately prepared and audited. At this Joint Committee it was agreed to continue with an annual external audit in order to provide the Joint Committee with the necessary continued assurance regarding stewardship of funds.

5.3 WR Partners will conduct their main audit work on the WME accounts for 2025/26 in July and will bring their report to the September Joint Committee.

5.4 The attached WR Partners Service Plan sets out the scope of the audit to be undertaken, identifies risks and audit responses to these and outlines materiality levels.

<p>List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)</p> <p>Joint Committee 28th September 2015 – Local Audit and Accountability Act</p>
<p>Member</p> <p>Councillor P Stoddart of Herefordshire Council (Chair of the Joint Committee)</p>
<p>Appendices</p> <p>Appendix 1 – WR Partners Audit Service Plan for West Mercia Energy (year ended 31 March 2026)</p>