Independent auditor's report to the members of Solihull Metropolitan Borough Council

Audit completion

Opinion on the financial statements

In our auditor's report, issued on 21 November 2025, for Solihull Metropolitan Borough Council (the 'Authority') for the year ended 31 March 2025, we reported an unqualified opinion on the Authority and Group's financial statements.

We explained that we could not formally conclude the audit and issue the audit certificate for the Authority for the year ended 31 March 2025, in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice, until we had received confirmation from the National Audit Office (NAO) that the audit of the Whole of Government Accounts (WGA) is complete for the year ended 31 March 2025. The NAO has now concluded their work in respect of WGA for the year ended 31 March 2025 and confirmed that audit certificates held open in relation to this can be issued. We are therefore satisfied all audit work necessary has been completed.

Report on other legal and regulatory requirements – the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.
We have nothing to report in respect of the above matter except:

- On 18 March 2024 we first identified a significant weakness in the Authority's arrangements for improving economy, efficiency and effectiveness for the year ended 31 March 2023. This was in relation to the Authority's services for children in the area which continue to be rated inadequate by Ofsted and the Authority has been following an Improvement Plan which has had significant input from the Commissioner appointed by the Department for Education (DfE). Whilst progress has been made since our report last year, as reported by Ofsted in their latest monitoring visits, a significant weakness remains in the Authority's arrangements for the year ended 31 March 2025. We made a new recommendation to the Authority for the year ended 31 March 2025. We recommended the Authority should continue to progress, at pace over the coming months, the improvements required to Children's Services noted in Ofsted's recent inspection reports and by the DfE appointed Commissioner. This includes effective monitoring and reporting on progress to members and all associated risks on a regular basis.
- On 12 November 2024 we identified a significant weakness in how the Authority plans and manages its resources to ensure it can continue to deliver its services for the year ended 31 March 2024. This was in relation to the use of significant reserves over the medium term with limited substantiated savings proposals and continued high levels of investment in Children's Services required. This significant weakness has not been addressed and remained in place at 31 March 2025. We made a new recommendation to the Authority for the year ended 31 March 2025. We recommended that the Authority should reaffirm and build upon our 2023/24 recommendations by urgently identifying and implementing a credible programme of long-term savings that are deliverable and supported by robust governance. It should also develop a clear strategy for reducing reliance on reserves and one-off measures.
- On 10 November 2025 we identified a new significant weakness in how the Authority plans and manages its resources to ensure it can continue to deliver services for the year ended 31 March 2025. This was in relation to the Authority's arrangements for managing the short to medium term financial risks associated with the Dedicated School Grant (DSG) deficit as at 31

March. We recommended that the Authority should strengthen its oversight of the DSG deficit by ensuring quarterly reporting to the Audit Committee on progress against the recovery plan and it should continue its proactive engagement to refine its strategy and contingency plans.

No matters have come to our attention since that date that would have resulted in any additional exception reporting on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

Report on other legal and regulatory requirements – audit certificate

We certify that we have completed the audit of Solihull Metropolitan Borough Council for the year ended 31 March 2025 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

Use of our report

This report is made solely to the members of the Authority, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the Authority's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the Authority's members as a body, for our audit work, for this report, or for the opinions we have formed.

Avtar Sohal

Avtar Sohal, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Birmingham

16 July 2026