

Report of the Deputy Chief Executive

Audit of Accounts and Associated Matters1. Purpose of report

To receive the latest Audit Progress Report from the Council's external auditors and to note progress made with the 2024/25 audit.

2. Recommendation

The Committee is asked to NOTE report.

3. Detail

The Council's appointed external auditors, Forvis Mazars, presented their Audit Strategy Memorandum for the Council's 2024/25 audit to this Committee on 19 May 2025.

In accordance with the latest Accounts and Audit Regulations, the Council's draft Statement of Accounts for 2024/25 was approved by the Deputy Chief Executive and Section 151 Officer and published on the Council's [website](#) in advance of the 30 June statutory deadline. The accounts will now be subject to inspection by the external auditors.

Forvis Mazars present an early update on progress made with the 2024/25 audit in their report at **Appendix 1**. The report also includes a summary of recent national publications and technical updates that the auditors wish to bring to Members attention.

A representative from Forvis Mazars will be available virtually at the meeting to introduce this report and respond to any related enquiries.

4. Financial Implications

The comments from the Assistant Director Finance Services were as follows:

There are no direct financial implications arising from this report.

5. Legal Implications

The comments from the Head of Legal Services and Deputy Monitoring Officer were as follows:

The legislation in the Accounts and Audit Regulations (2015) sets out the timescales for the production of the Council's accounts, including the dates of the public inspection period. The Statement of Accounts must be published by that date or as soon as reasonably practicable after the receipt of the auditor's final findings.

Section 151 of the Local Government Act 1972 requires the Council to make arrangements for the proper administration of its financial affairs and to secure that one of its officers (the Deputy Chief Executive) has the responsibility for the administration of those affairs, which include responsibility for preparing the Council's statement of accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

The Statement of Accounts is that upon which the auditor should enter his certificate and opinion which is prepared under the Local Government Finance Act 2003.

6. Human Resources Implications

There were no comments from the Human Resources Manager.

7. Union Comments

Not applicable.

8. Climate Change Implications

There are no Climate Change issues in relation to this report.

9. Data Protection Compliance Implications

This report does not contain any OFFICIAL(SENSITIVE) information and there are no Data Protection issues in relation to this report.

10. Equality Impact Assessment

As there is no change to policy an equality impact assessment is not required.

11. Background Papers

Nil.