

Report of the Interim Deputy Chief Executive and Section 151 Officer

Audit of Accounts 2024/25 - Auditor's Annual Report
--

1. Purpose of Report

To receive the final Auditor's Annual Report for the year ended 31 March 2025 from the Council's external auditors following the conclusion of their work on these accounts.

2. Recommendation

The Committee is asked to NOTE the Auditor's Annual Report for 2024/25.

3. Detail

Further to earlier updates, the Council's appointed external auditors, Forvis Mazars, have fully concluded their work on the Statement of Accounts 2024/25. Forvis Mazars has published its Annual Audit Report for the year ended 31 March 2025 which is now presented to Members in the **Appendix**.

It is pleasing to report that the auditors have issued an unqualified audit opinion on the 2024/25 accounts and that the accounts and audit process was fully completed inside of statutory deadlines.

As reported previously, officers are responding to the auditors' internal control recommendations, with the aim of resolving in time for preparing the 2025/26 accounts.

In terms of the auditors' Value for Money conclusion on whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources, it was again pleasing to note that the auditors have not identified any significant weaknesses in the Council's arrangements that would require it to make a recommendation.

A representative from Forvis Mazars will be available at the meeting to introduce the Annual Audit Report and respond to any enquiries.

4. Financial Implications

The comments from the Interim Deputy Chief Executive and Section 151 Officer were as follows:

There are no direct financial implications arising from this report.

5. Legal Implications

The comments from the Head of Legal Services 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

Not applicable.

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.