

Report of the Interim Deputy Chief Executive

Audit of Accounts and Associated Matters

1. Purpose of Report

To receive the Audit Strategy Memorandum from the Council's external auditors and to note progress made with the 2025/26 audit.

2. Recommendation

The Committee is asked to NOTE the Audit Strategy Memorandum for the 2025/26 audit of accounts.

3. Detail

The Council's appointed external auditors, Forvis Mazars, have provided their Audit Strategy Memorandum for the Council's 2025/26 audit in the **Appendix**. The audit plan provides details relating to the auditors' engagement and responsibilities, the engagement team, the scope of the audit, approach and timeline, significant risks and other key judgement areas, materiality and misstatements, value for money arrangements, audit fees and confirmation of the auditors' independence.

A representative from Forvis Mazars will be available at the meeting to introduce this report and to also provide an early update on progress made with the audit.

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 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

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.