



**OPEN REPORT
GOVERNANCE AND RESOURCES COMMITTEE**

Governance & Resources Committee – 10 October 2024

EXTERNAL AUDIT PROGRESS REPORT

Report of the Director of Resources

Report Author and Contact Details

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Wards Affected

None

Report Summary

This report provides the Committee with updates from the external auditor relating to progress on the audit of financial statements for 2023/24 and to national publications that have been issued recently.

Recommendation

That the Audit Progress Report shown in Appendix 1 be received and noted.

List of Appendices

Appendix 1 “Audit Progress Report: October 2024” from Forvis Mazars.LLP.

Background Papers

None

Consideration of report by Council or other committees

No

Council Approval Required

No

Exempt from Press or Public

No

External Audit Progress Report

1. Background

- 1.1 The external auditor, Alastair Newall, provides regular progress reports to the Governance & Resources Committee and attends committee meetings to present the updates and to take members' questions.
- 1.2 These reports provide the Governance and Resources Committee with information about the auditors' progress in delivering their responsibilities as external auditors for Derbyshire Dales District Council.
- 1.3 Under the Accounts and Audit Regulations 2015 the Authority must, after approving the audited accounts, publish the financial statements relating to 2023/24 by no later than 30th November 2024. In a letter from the Ministry of Housing, Communities and Local Government dated 20th September 2024, local authorities were informed that, subject to parliamentary approval, the deadline for the publication of audited accounts for financial year 2023/24 will, instead, be 28 February 2025.

2. Key Issues

- 2.1 The latest Audit Progress Report is shown at Appendix 1. The key issues in this Audit Progress Report are:
 - Audit Progress: An update on the audit work for the year ending 31 March 2023/24 relating to the financial statements and Value for Money arrangements.
 - National publications: A list of recent publications that Members and officers might find useful.
- 2.2 As stated in paragraph 1.3, audited financial statements must be published by 28th February 2025. It is intended that the audited financial statements will be presented to this committee for approval at its meeting on 23rd January 2025.

3. Options Considered and Recommended Proposal

- 3.1 Not applicable.

4. Consultation & Publicity

- 4.1 Not applicable.

5. Timetable for Implementation

- 5.1 Not applicable.

6. Policy Implications

- 6.1 None.

7. Financial and Resource Implications

- 7.1 The fees payable to the external auditor are set by Public Sector Audit Appointments (PSAA). The Council has opted into a scheme where PSAA is responsible for appointing an auditor and setting scales of fees for relevant principal authorities that have chosen to opt into its national scheme.
- 7.2 The costs of the production of these External Audit Updates and the External Auditor's attendance at committee meetings are included in the scale fee. Therefore, there are no financial risks arising directly from this report.

8. Legal Advice and Implications

- 8.1 As stated, this report provides the Committee with updates on the status of the external audit. The recommendation being sought is for the report to be received and noted, the legal risk has therefore been assessed as low.

9. Equalities Implications

- 9.1 There are no equalities issues arising from this report.

10. Climate Change Implications

- 10.1 There are no climate change issues arising from this report.

11. Risk Management

- 11.1 The work of the external auditor, his attendance at Committee (which gives Members the opportunity to ask questions and seek assurance from an external party) and the building of a rapport with members of the Committee should provide assurance that the Council's internal controls, arrangements for financial management (including the preparation of the financial statements) and its use of resources are working well. This should minimise financial risks which, consequently, minimises the risk of reputational damage and disruption to services and supports the achievement of many of the Council's aims and priorities.

Report Authorisation

Approvals obtained from:-

	Named Officer	Date
Chief Executive	Paul Wilson	30/09/2024
Director of Resources (S.151 Officer)	Karen Henriksen	01/10/2024
Deputy Monitoring Officer	Kerry France	01/10/2024