

Report to: Audit & Governance Committee - 2 July 2025

Director or Business Manager Lead: Sanjiv Kohli, Deputy Chief Executive, Director of Resources and S151 Officer

Lead Officer: Nick Wilson, Business Manager – Financial Services  
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Report Summary	
<b>Report Title</b>	External Auditors Audit Progress Report
<b>Purpose of Report</b>	To present the External Auditor's Audit Progress Report for Newark and Sherwood District Council for 2024/25.
<b>Recommendations</b>	Members receive and note the External Auditors Audit Progress Report for 2024/25.  Members note the adjustments to the draft audited financial statements set out in the report.
<b>Reason for Recommendation</b>	To ensure that the Committee discharges its responsibilities as per its delegated authority within the Councils constitution.

## **1.0 Background**

- 1.1 The external auditor issues an Annual Audit Completion Report (ACR) in compliance with the International Standards on Auditing. The significant findings from the audit are reported in the Annual Audit Completion Report, together with the action taken in respect of these findings. The report also gives the auditor's opinion on the Statement of Accounts. This report will be tabled at the Committee once the audit work has been completed.

## **2.0 Statement of Accounts**

- 2.1 The Audit Progress Report updates Members as to the status of the audit for the 2024/25 financial year. Whilst the majority of the audit work has yet to begin, the work that has been completed so far has revealed no errors or control deficiencies. The External Audit Progress Report is attached at appendix A.

### **3.0 Implications**

In writing this report and in putting forward recommendations officers have considered the following implications; Data Protection, Digital and Cyber Security, Equality and Diversity, Financial, Human Resources, Human Rights, Legal, Safeguarding and Sustainability and where appropriate they have made reference to these implications and added suitable expert comment where appropriate.

#### **3.1 Legal Implications LEG2526/1719**

Audit & Governance Committee is the appropriate body to consider the content of this report, which is for noting only.

### **Background Papers and Published Documents**

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

None