

Audit & Governance Committee

9 December 2024

Annual Accounts and Audit 2022/23

For Decision

Cabinet Member and Portfolio:

Cllr S Clifford, Finance & Capital Strategy

Local Councillor(s):

All

Executive Director:

A Dunn, Executive Director, Corporate Development

Report Author: Sean Cremer

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Report Status: Public

Brief Summary:

This report and attachments come to the Audit and Governance Committee for Approval of the 2022/23 annual accounts of Dorset Council, and to note reports of the external auditor for 2022/23.

Recommendation:

The committee is asked to:

1. note the content of the Auditor's ISA260 reports:
 - 1.1 Dorset Council 2022/23
 - 1.2 Dorset Pension Fund 2022/23
2. note the content of the Auditor's opinions:
 - 2.1 Dorset Council 2022/23
 - 2.2 Dorset Pension Fund 2022/23 (financial statements)
 - 2.3 Dorset Pension Fund 2022/23 (consistency with Pension Fund Annual Report)

3. agree the content of the letters of management representation, and delegate authority to the s151 Chief Financial Officer (in consultation with the Chair of the Audit and Governance Committee or the Chair of the Pension Fund Committee as appropriate) subject to any further changes as required by external auditors Deloitte LLP.
 - 1.1 Dorset Council 2022/23
 - 1.2 Dorset Pension Fund 2022/23

4. agree the financial statements for the year ending 31 March 2023 for both Dorset Council (including Dorset Pension Fund accounts), and delegate authority to the s151 Chief Financial Officer (in consultation with the Chair of the Audit and Governance Committee or the Chair of the Pension Fund Committee as appropriate) to approve the accounts subject to any further changes as required by external auditors Deloitte LLP.

Reason for Recommendation:

As part of the national backstop stop deadline of the 13th December 2024 for the completion of the 2022/23 audit, the committee are asked to approve the recommendations which provide a disclaimer of opinion on the financial statements for 2022/23.

1. Background

- 1.1 The attached reports, provided by Deloitte sets out the findings (to date) arising from the audit of the Dorset Council 2022/23 financial statements. The report details the work that has been carried out in line with what was agreed in the Audit Plan which was presented to committee on 23rd September 2024.

The updated statements of accounts (subject to any audit changes by Deloitte) have been submitted to Deloitte for their final review on 25th November 2024.

2. Financial Implications

All covered within this report.

3. Natural Environment, Climate & Ecology Implications

None

4. Well-being and Health Implications

None

5. **Other Implications**

None

6. **Risk Assessment**

6.1 HAVING CONSIDERED: the risks associated with this decision; the level of risk has been identified as:

Current Risk: High

Residual Risk: High

7. **Equalities Impact Assessment**

None

8. **Appendices**

ISA 260 2022/23 - Dorset Council

ISA 260 2022/23 - Dorset Pension Fund (to follow)

Draft Letter of Representation for Dorset Council

Draft Letter of Representation for Dorset Pension Fund

Draft Opinion for Dorset Council Accounts

Draft Opinion for Dorset Pension Fund

Draft Opinion for Dorset Pension Fund (consistency with Pension Fund Annual Report)

Audited Statement of Accounts for 2022/23 - Dorset Council and Dorset Pension Fund

9. **Background Papers**

[\(Public Pack\) Urgent Items for Audit and Governance Committee 23rd September Agenda Supplement for Audit and Governance Committee, 23/09/2024 18:30](#)

10. **Report Sign Off**

10.1 This report has been through the internal report clearance process and has been signed off by the Director for Legal and Democratic (Monitoring Officer), the Executive Director for Corporate Development (Section 151 Officer) and the appropriate Portfolio Holder(s).