

Audit & Governance Committee

24 February 2025

Annual Accounts and Audit 2023/24

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 2023/24 annual accounts of Dorset Council, and to note reports of the external auditor for 2023/24.

The associated papers contain a summary of the findings from the audit as well as the management response to and findings and/or recommendations as appropriate.

Recommendation:

The committee is asked to:

1. note the content of the Auditor's ISA260 reports:
 - 1.1 Dorset Council 2023/24
 - 1.2 Dorset Pension Fund 2023/24
2. note the content of the Auditor's opinions:
 - 2.1 Dorset Council 2023/24

2.2 Dorset Pension Fund 2023/24 (financial statements)
2.3 Dorset Pension Fund 2023/24 (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) to approve any further changes as required by external auditors Grant Thornton UK LLP
 - 1.1 Dorset Council 2023/24
 - 1.2 Dorset Pension Fund 2023/24

4. agree the audited financial statements for the period ending 31 March 2024, 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 Grant Thornton UK LLP.

Reason for Recommendation:

As part of the national backstop stop deadline of the 28th February 2025 for the completion of the 2023/24 audit, the committee are asked to approve the recommendations which provide a disclaimer of opinion on the financial statements for 2023/24.

1. Background

- 1.1 The attached reports, provided by Grant Thornton set out the findings (to date) arising from the audit of the Dorset Council 2023/24 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 8th July 2024.

The updated statements of accounts (subject to any audit changes by Grant Thornton) have been submitted to Grant Thornton for their final review on 7th February 2025.

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 2023/24 (Audit Findings Report) - Dorset Council

ISA 260 2023/24 (Audit Findings Report) - Dorset Pension Fund

Draft Letter of Representation for Dorset Council

Draft Letter of Representation for Dorset Pension Fund (included in Audit Findings Report)

Draft Opinion for Dorset Council Accounts (included in Audit Findings Report)

Draft Opinion for Dorset Pension Fund (financial statements - included in Audit Findings Report)

Draft Opinion for Dorset Pension Fund (consistency with Pension Fund Annual Report - included in Audit Findings Report)

Audited Statement of Accounts for 2023/24 - Dorset Council and Dorset Pension Fund

9. **Background Papers**

[Agenda for Audit and Governance Committee on Monday, 8th July, 2024, 6.30 pm - Dorset Council](#)

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).