

Audit & Governance Committee

24 November 2025

Interim ISA 260 2024/25 (Audit Findings Report) and Letter of representation - Dorset Council For Review and Consultation

Cabinet Member:

Cllr S Clifford, Finance & Capital Strategy

Local Councillor(s): All

Senior Leadership Team:

S Cremer, Corporate Director, Section 151 Officer

Report author and job title: Sean Cremer, Corporate Director, Section 151 Officer

Email: Sean.Cremer@dorsetcouncil.gov.uk

Statutory Authority: Dorset Council

Report status: Public

Executive summary (maximum of 500 words)

1. This report and attachments come to the Audit and Governance Committee to note reports of the external auditor for 2024/25.

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

2. Recommendation(s)

2.1 The committee is asked to:

2.1.1 note the content of the Interim ISA 260 2024/25 (Audit Findings Report) and Letter of representation - Dorset Council:

2.1.1.1 Audit Findings Report 2024-25 – Dorset Council

2.1.1.2 Draft letter of representation for Dorset Council

3. Reason for the recommendation(s)

3.1 As part of the national backstop stop deadline of the 27th February 2026 for the completion of the 2024/25 audit, the committee are asked to approve the recommendations in relation to observations to date from audit of the financial statements for 2024/25.

4. The report

4.1 Background

4.1.1 The attached reports, provided by Grant Thornton set out the findings (to date) arising from the audit of the Dorset Council 2024/25 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 30th June 2025.

4.1.2 The draft statements of accounts were submitted to Grant Thornton for their review on 20th June 2025.

5. Alternative options considered

5.1 n/a

6. Legal considerations

6.1 n/a

7. Financial implications

7.1 All covered within this report.

8. Natural environment, climate & ecology implications

8.1 None

9. Well-being and health implications

9.1 None

10. Other implications

10.1 None

11. Risk implications

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

Current Risk: High

Residual Risk: High

12. Equalities

12.1 None

13. Appendices

13.1 Audit Findings Report 2024-25 – Dorset Council

13.2 Draft letter of representation for Dorset Council

14. **Background papers**

14.1 [\(Public Pack\)Agenda Document for Audit and Governance Committee, 30/06/2025 18:30](#)

15 Report sign-off

15.1 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).