Audit & Governance Committee
23 February 2026
Annual Accounts and Audit 2024/25
For Decision

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, S151 Officer
Email: sean.cremer@dorsetcouncil.gov.uk

Report status: Public Choose an item.

Executive Summary

1. This report and attachments come to the Audit and Governance Committee for Approval of the 2024/25 annual accounts of Dorset Council, and 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 and findings and/or recommendations as appropriate.

2. **Recommendation(s)**

2.1 Note the content of the Auditor's ISA260 reports:
- 2.1.1 Dorset Council 2024/25
- 2.1.2 Dorset County Pension Fund 2024/25

2.2 Note the content of the Auditor's opinions:
- 2.2.1 Dorset Council 2024/25
- 2.2.2 Dorset County Pension Fund 2024/25 (financial statements)
- 2.2.3 Dorset County Pension Fund 2024/25 (consistency with Pension Fund Annual Report)

2.3 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.

2.4 Agree the audited financial statements for the period ending 31 March 2025 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.

3. Reason for the recommendation(s)

3.1 In accordance with the national backstop deadline of 27 February 2026 for the completion of the 2024/25 audit, the Committee is asked to approve the recommendations which provide a disclaimer of opinion on the financial statements for 2024/25.

4. The report

4.1 The attached reports, provided by the Council's external auditor, Grant Thornton UK LLP, sets out the findings arising from the audit of the Dorset Council financial statements for 2024/25 financial year.

4.2 The report describes the work that the external auditor has undertaken to address the risks identified in the Audit Plan, which was presented to the Audit Committee on 30 June 2025.

4.3 The statement of accounts (subject to any audit amendments from Grant Thornton UK LLP) were submitted to Grant Thornton UK LLP for their final review on 11 February 2026.

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 Appendix 1 - ISA 260 2024/25 (Audit Findings Report) - Dorset Council (to follow)

13.2 Appendix 2 - ISA 260 2024/25 (Audit Findings Report) - Dorset Pension Fund

13.3 Appendix 3 - Draft Letter of Representation for Dorset Council (to follow)

13.4 Appendix 4 - Draft Letter of Representation for Dorset Pension Fund (included in Audit Findings Report)

13.5 Appendix 5 - Draft Opinion for Dorset Council Accounts (included in Audit Findings Report) (to follow)

13.6 Appendix 6 - Draft Opinion for Dorset Pension Fund (financial statements - included in Audit Findings Report)

13.7 Appendix 7 - Draft Opinion for Dorset Pension Fund (consistency with Pension Fund Annual Report - included in Audit Findings Report)

13.8 Appendix 8 - Audited Statement of Accounts for 2024/25 - Dorset Council and Dorset Pension Fund

14. **Background papers**

15. Agenda for Audit and Governance Committee on Monday, 30th June, 2025, 6.30 pm - Dorset Council

16. **Report sign-off**

16.1 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)