

## **Statement on the delay in receiving the audit certificate for 2024/25**

As set out in Regulation 16 of the Accounts and Audit (England) Regulations 2015, authorities are required to publish audited Financial Statements by a specified date – for the audit of the 2024/25 accounts, this date is 27 February 2026.

At the Audit Committee on 25 February 2026, the external auditor's report was considered and the Financial Statements were subsequently approved. As is set out in the Financial Statements available in this section of the website, the external audit opinion was disclaimed for the reasons set out in their Annual Audit Report. This report is available on the Audit Committee papers section of the website but is also included in this section of the website for ease of reference.

The external auditors have confirmed that they have not yet received clearance from the National Audit Office (NAO) in respect of the Whole of Government Accounts (WGA). Consequently, they are not able to issue an audit certificate at this stage.

Under Regulation 10, we are required to publish the following items:

- the statement of accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act (*the opinion can be found on pages 20-22 of the Financial Statements available on this section of the website*);
- the annual governance statement approved in accordance with regulation 6(3) (*available on this section of the website*); and
- the narrative statement prepared in accordance with regulation 8 (*which can be found on pages 4-19 of the Financial Statements*).

Jon Ritchie

Director of Resources

26 February 2026