

**NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL**

**AUDIT AND GOVERNANCE COMMITTEE – MONDAY, 9  
DECEMBER 2024**



<b>Title of Report</b>	<b>AUDIT STRATEGY AND COMPLETION REPORT - 2022/23</b>	
<b>Presented by</b>	Paul Stone Strategic Director of Resources	
<b>Background Papers</b>	None	<b>Public Report:</b> Yes
<b>Financial Implications</b>	There are no financial implications as a direct result of this report.	
	<b>Signed off by the Section 151 Officer:</b> yes	
<b>Legal Implications</b>	There are no legal implications as a direct result of this report.	
	<b>Signed off by the Monitoring Officer:</b> yes	
<b>Staffing and Corporate Implications</b>	There are no staffing or corporate implications as a direct result of this report.	
	<b>Signed off by the Head of Paid Service:</b> yes	
<b>Purpose of Report</b>	To consider the External Auditor's Report.	
<b>Recommendations</b>	<p><b>THAT THE COMMITTEE:</b></p> <ol style="list-style-type: none"> <li><b>1. NOTES THE EXTERNAL AUDITOR'S AUDIT COMPLETION REPORT AS SET OUT IN APPENDIX A.</b></li> <li><b>2. APPROVES THE MANAGEMENT REPRESENTATION LETTER.</b></li> </ol>	

**1.0 BACKGROUND**

- 1.1 The report attached at Appendix A is the External Auditor's Forvis Mazars LLP Audit Completion Report (ACR) for the year ended 31 March 2023.
- 1.2 The ACR details the audit findings and conclusions. The report covers the issues arising from the annual audit of accounts and any matters which are formally required to be reported under the Code of Audit Practice and International Standard of Auditing (UK and Ireland) (ISA 260) "communication of audit matters with those charged with governance".
- 1.3 A draft Management Representation Letter is included as part of the ACR report. This letter is issued by the Council to the auditor in writing as part of audit evidence. Subject to approval by the committee, the letter will be signed by the Section 151 Officer and confirms that the Council has provided all relevant information to the auditors.

1.4 A representative from Mazars is in attendance to present the report.

<b>Policies and other considerations, as appropriate</b>	
Council Priorities:	A Well-Run Council
Policy Considerations:	Not applicable
Safeguarding:	Not applicable
Equalities/Diversity:	Not applicable
Customer Impact:	Not applicable
Economic and Social Impact:	Not applicable
Environment, Climate Change and Zero Carbon	Not applicable
Consultation/Community/Tenant Engagement:	Not applicable
Risks:	Not applicable
Officer Contact	Anna Crouch Head of Finance <a href="mailto:anna.crouch@nwleicestershire.gov.uk">anna.crouch@nwleicestershire.gov.uk</a>