

# NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

AUDIT AND GOVERNANCE COMMITTEE – WEDNESDAY, 12  
NOVEMBER 2025



<b>Title of Report</b>	<b>2023/24 AUDIT COMPLETION REPORT</b>	
<b>Presented by</b>	Paul Stone Strategic Director of Resources	
<b>Background Papers</b>	<b>Audit and Governance Committee – 23 April 2025</b> <a href="#">External Audit Plan 2023/24</a>	<b>Public Report:</b> Yes
<b>Financial Implications</b>	There are no financial implications to be considered.	
	<b>Signed off by the Section 151 Officer:</b> Yes	
<b>Legal Implications</b>	There are no legal implications to be considered.	
	<b>Signed off by the Monitoring Officer:</b> Yes	
<b>Staffing and Corporate Implications</b>	There are no staffing and corporate implications to be considered.	
	<b>Signed off by the Head of Paid Service:</b> Yes	
<b>Purpose of Report</b>	To present the External Auditor's Audit Completion Report for year ended 31 March 2024.	
<b>Recommendations</b>	<b>THAT THE COMMITTEE NOTES THE EXTERNAL AUDITOR'S 2023/24 AUDIT COMPLETION REPORT AS SET OUT IN APPENDIX A.</b>	

## 1.0 BACKGROUND

- 1.1 The report attached at Appendix A is the External Auditor's (Azets) Audit Completion Report (ACR) for the year ended 31 March 2024.
- 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 Sections highlighted in yellow within the appendix are pending finalisation; an update will be given at the meeting.
- 1.4 A representative from Azets will be present at the meeting.

<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>