

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

AUDIT AND GOVERNANCE COMMITTEE – THURSDAY, 26  
FEBRUARY 2026



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|--|---|---------------------------|
| <b>Title of Report</b>                     | <b>AUDIT COMPLETION REPORT - 2023/24 AND 2024/25</b>  |                           |
| <b>Presented by</b>                        | Paul Stone<br>Strategic Director of Resources   |                           |
| <b>Background Papers</b>                   | <p><b>Audit and Governance Committee – 23 April 2025</b><br/><a href="#">External Audit Plan 2023/24</a></p> <p><b>Audit and Governance Committee – 4 June 2025</b><br/><a href="#">External Audit Plan 2024/25</a></p> <p><b>Audit and Governance Committee – 12 November 2025</b><br/><a href="#">2023/24 Audit Completion Report</a></p> | <b>Public Report: Yes</b> |
| <b>Financial Implications</b>              | There are no financial implications to be considered.   |                           |
|  | <b>Signed off by the Section 151 Officer: Yes</b>   |                           |
| <b>Legal Implications</b>                  | There are no legal implications to be considered.   |                           |
|  | <b>Signed off by the Monitoring Officer: Yes</b>  |                           |
| <b>Staffing and Corporate Implications</b> | There are no staffing and corporate issues to be considered   |                           |
|  | <b>Signed off by the Head of Paid Service: Yes</b>  |                           |
| <b>Purpose of Report</b>                   | To present the External Auditor’s Audit Completion Report for year ended 31 March 2024 and 31 March 2025.   |                           |
| <b>Recommendations</b>                     | <b>THAT THE COMMITTEE NOTES THE AUDIT COMPLETION REPORTS FROM THE EXTERNAL AUDITORS FOR THE YEARS 2023/24 AND 2024/25.</b>  |                           |

**1.0 BACKGROUND**

- 1.1 The Audit Completion Report (ACR) is a document prepared at the end of the external audit that summarises the key findings, conclusions and outstanding actions before the final audit opinion is issued.
- 1.2 At the time of writing this report, the ACRs for the 2023/24 and 2024/25 years were undergoing finalisation by the External Auditors, Azets and will be issued as part of an addendum report prior to the meeting.
- 1.3 A representative from Azets will be present at the meeting.

| <b>Policies and other considerations, as appropriate</b> |  |
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| 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   |
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