

# FAREHAM

## BOROUGH COUNCIL

### **Report to Audit and Governance Committee**

**Date: 25 November 2024**

**Report of: Assistant Director (Finance & ICT)**

**Subject: EXTERNAL AUDIT – INTERIM AUDIT RESULTS REPORT 2023/24**

#### **SUMMARY**

The Committee is asked to consider the External Auditor's Interim Audit Results Report (Appendix A), summarising the findings from the audit of the 2023/24 accounts which is now substantially complete.

Having considered the findings of the External Auditor and the Statement of Accounts, a "letter of representation" will be sent from the Council's Section 151 Officer (Chief Executive Officer) to the External Auditor. This will enable the External Auditor to issue their audit report on the Council's financial statements. The Statement of Accounts can then be published by the statutory backstop date, 28 February 2025.

#### **RECOMMENDATION**

It is recommended that: -

- (a) the Audit and Governance Committee notes the contents of the draft Annual Results Report for 2023/24 (Appendix A);
- (b) the Chief Executive Officer and the Chairman of the Audit and Governance Committee sign the Letter of Representation, subject to the external auditors completing their outstanding procedures and any amendments to the accounts, or the Letter of Representation, being updated by the Chief Executive Officer in consultation with the Chairman of the Audit and Governance Committee.

**Appendices:** Appendix A – Fareham Borough Council Interim Audit Results Report for Year ended 31 March 2024

**Background Papers:** None

**Reference Papers:** [Statutory Instrument \(2024\) No. 907 - The Accounts and Audit \(Amendment\) Regulations 2024](#)

**Enquiries:**

For further information on this report please contact Elaine Hammell, Assistant Director (Finance and ICT) (Tel: 01329 824344)