

**CABINET
8 APRIL 2025**

AUDIT OF ACCOUNTS 2023/24

**Responsible Cabinet Member -
Councillor Mandy Porter, Resources Portfolio**

**Responsible Director -
Elizabeth Davison, Executive Director – Resources and Governance**

SUMMARY REPORT

Purpose of Report

1. To present reports by the Council's external auditors, Forvis Mazars, on the audit for the year ended 31 March 2024.

Summary

2. In accordance with the Accounts and Audit (Amendment) Regulations 2022, all Local Authorities were required to produce the draft annual Statement of Accounts by 31 May 2024 and an audited set published by 30 September 2024.
3. Due to a national backlog in the publication of audited accounts reaching an unacceptable level on 30 September 2024 the Accounts and Audit (Amendment) Regulations 2024 came into force. These regulations introduced statutory 'backstop dates' to help clear the backlog of audits and help rebuild assurance.
4. The Amendment Regulations require the Council to publish its 2023/24 Statement of Accounts including the auditor's opinion by the backstop date of 28 February 2025.
5. As a result of the backstop arrangements (the 2022/23 accounts were not signed off by our previous auditors until 29 November 2024) Forvis Mazars have determined that there was insufficient time between the backstop dates to complete their audit procedures to obtain sufficient appropriate evidence to complete a full audit.
6. Forvis Mazars will therefore issue a disclaimer of opinion on the 2023/24 financial statements.
7. A Disclaimer of opinion means that Forvis Mazars does not express an opinion on the financial statements and consequently no assurance is provided on the financial statements.

8. It should be noted that Darlington is not the only Authority in this position and this position has arisen due to the national backlog situation which was outside of the Authority's control.
9. Forvis Mazars reports are attached at **Annex 1** and **Annex 2** and will be presented by a representative from Forvis Mazars.

Recommendations

10. It is recommended that:-
 - (a) The Audit Strategy and Completion Report (**Annex 1**) for the year ended 31 March 2024 be noted.
 - (b) The Auditor's Annual Report (**Annex 2**) for the year ended 31 March 2024 be noted.

Reason

11. The recommendations are supported to enable Cabinet to receive the results of external audit work carried out.

Elizabeth Davison
Executive Director – Resources and Governance

Background Papers

- (i) Audit Committee Report 24 February 2025
- (ii) Forvis Mazars Audit Strategy and Completion Report – Year ended 31 March 2024
- (iii) Forvis Mazars Annual Audit Report – Year ended 31 March 2024

Judith Murray: Extension: 5204

Council Plan	The Council's financial statements contribute to all priorities outlined within the Council Plan.
Addressing inequalities	This report presents the auditors opinion of the Council's financial statements for 2023/24. There is therefore no impact as a result of this report.
Tackling Climate Change	This report presents the auditors opinion of the Council's financial statements for 2023/24. There is therefore no impact as a result of this report.
Efficient and effective use of resources	This report includes the auditors findings on our arrangements to secure Valur For Money.
Health and Wellbeing	This report presents the auditors opinion of the Council's financial statements for 2023/24. There is therefore no impact as a result of this report
S17 Crime and Disorder	This report has no implications for crime and disorder
Wards Affected	No specific impact on an individual ward as a result of this report
Groups Affected	No specific impact on an individual group as a result of this report
Budget and Policy Framework	This report does not recommend a change to the Council's budget or policy framework
Key Decision	This is not a key decision
Urgent Decision	This is not an urgent decision
Impact on Looked After Children and Care Leavers	This report has no impact on Looked After Children or Care Leavers