



Audit Completion Report

Peak District National Park Authority– year ended 31 March 2025

November 2025

Members of the Peak District National Park Authority

Aldern House,
Baslow Road,
Bakewell,
DE45 1AE

28th November 2025

Dear Committee Members,

Forvis Mazars
One St Peters Square
Manchester
M2 3DE

Audit Completion Report – Year ended 31 March 2025

We are pleased to present our Audit Completion Report for Peak District National Park Authority (“the Authority”) for the year ended 31 March 2025. The purpose of this report is to summarise our audit findings and conclusions.

This report is intended solely for the Members of the Authority for the purpose of communicating certain matters that, in our professional judgement, are relevant to your oversight of the financial reporting process. To the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the report, its contents, conclusions, any exact, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk.

We appreciate the courtesy and co-operation extended to us by Peak District National Park Authority throughout our audit. We would be happy to discuss the contents of this report, or any other matters regarding our audit, with you in more detail.

Yours faithfully

Signed:



Daniel Watson

Forvis Mazars LLP

Contents

01	Executive summary
02	Status of our audit
03	Audit approach and risk summary
04	Significant findings
05	Significant control deficiencies
06	Summary of misstatements
07	Fraud considerations
08	Value for Money
A	Appendix A: Internal control conclusions
B	Appendix B: Draft management representation letter
C	Appendix C: Draft audit report
D	Appendix D: Confirmation of our independence
E	Appendix E: Other communications

Our reports are prepared in the context of the 'PSAA Statement of Responsibilities of Auditors and of Audited Bodies' and the 'Appointing Person Terms of Appointment' issued by Public Sector Audit Appointments Limited. This document is to be regarded as confidential to Peak District National Park Authority. It has been prepared for the sole use of Members of the Authority as those charged with governance. We do not accept any liability or responsibility to any other person in respect of the whole or part of its contents.

01

Executive Summary

Executive summary

Scope

We have been engaged to audit the financial statements of Peak District National Park Authority for the year ended 31 March 2025 which are prepared in accordance with the 2024/25 Code of Practice on Local Authority Accounting.

We have conducted our audit in accordance with International Standards on Auditing (UK) ('ISAs'), relevant ethical and professional standards, and the terms of our engagement communicated in our engagement letter.

Audit status

Please refer to the '*Status of our audit*' section for a list of significant audit matters outstanding at the date of this report. We will provide an update to Members of the Authority on completion of those outstanding matters by way of a follow-up letter.

Areas of focus and audit approach, and significant findings

We have not made any changes to our initial risk assessment and planned audit approach that was communicated to Members of the Authority in our Audit Strategy Memorandum.

Significant control deficiencies

We did not identify any significant deficiencies in internal control.

The non-significant control observations that we have identified to date are set out in '*Appendix A: Internal control conclusions*'.

Audit misstatements

A summary of the adjusted and unadjusted misstatements above our reporting threshold we have identified to date is set out in the '*Summary of misstatements*' section.

Audit opinion

At the time of issuing this report and subject to the satisfactory conclusion of our remaining audit work, we anticipate issuing an unqualified opinion, without modification, as set out in Appendix C.

Value for Money

We anticipate having no significant weaknesses in arrangements to report in relation to the arrangements that the Authority has in place to secure economy, efficiency and effectiveness in its use of resources. Further details have been provided in the '*Value for Money*' section of this report.

Wider reporting powers

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounting records of the Authority and to consider any objection made to the accounts.

No such correspondence from electors has been received.

Reporting to the group auditor

We anticipate completing our work on the Authority's WGA submission, in line with the group instructions issued by the NAO. We anticipate reporting that the WGA submission is consistent with the audited financial statements.

Executive summary

Qualitative aspects of Authority’s accounting practices

We have reviewed the Authority’s accounting policies and disclosures and conclude that they comply with the 2024/25 Code of Practice on Local Authority Accounting, appropriately tailored to the Authority’s circumstances. Draft accounts were received from the Authority on 28th May and were of a good quality.

Significant matters discussed with management

During our audit, we discussed the following significant matters to management:

- Changes to DEFRA funding, in particular capital vs. revenue portions of the national park grant and its implications for both our audit and Value for Money reporting
- The implementation of IFRS 16, particularly the approach for peppercorn or below market value leases.
- The ongoing restructure of the Authority and its implications for our Value for Money reporting.

Significant difficulties during the audit

We have not encountered any significant difficulties and we have had the full co-operation of management.

Other matters of significance

We encountered no significant difficulties during our audit and had no significant disagreements with management. There was effective co-operation and communication between Forvis Mazars, management, and Members of the Authority during our audit. All requested information and explanations were provided to us.

Other matters we are required by ISA (UK) 260 *Communication with Those Charged with Governance* to communicate to you have been set out in Appendix E.

Status of the audit

Status of our audit

Our audit work is substantially complete and there are currently no matters of which we are aware that would require modification of our audit opinion, subject to the satisfactory resolution of the outstanding matters set out below.

Valuation of PPE Land and Buildings We are awaiting responses from the external valuer regarding some of our queries in order to be able to finalise our work in this area.	
Valuation of the LGPS Defined Benefit Pension We have now received assurance from the pension fund auditor. However, we are awaiting confirmation from the Authority of the final asset and obligation values to be reported, as those in the draft financial statements represented an estimated year end forecast at month 10.	
Final financial statements and Annual Governance Statement When we receive the final approved set of financial statements and Annual Governance Statement we will conduct our final checks on those documents.	
Management representation letter Receipt of the signed letter of representation from the Authority	
Audit review and quality control procedures Completion of Audit Manager and Key Audit Partner review and Forvis Mazars quality control processes in respect of the audit.	
Post balance sheet events Review of post balance sheet events up to the point at which we sign our audit report	

Status

	Likely to result in a material adjustment or a significant change to disclosures in the financial statements.
	Potential to result in a material adjustment or a significant change to disclosures in the financial statements.
	Not considered likely to result in a material adjustment or a change to disclosures in the financial statements.

Audit approach and risk summary

Audit approach and risk summary

Changes to our audit approach

There have been no changes to the audit approach we communicated in our Audit Strategy Memorandum, issued on 9th May 2025.

Materiality

Our provisional materiality at the planning stage of our audit was set at £0.369m using a benchmark of 2% of gross expenditure on a surplus/deficit on provision of services level as per the Audit Strategy Memorandum.

Based on the final financial statement figures, the final overall materiality we applied was £0.403m (final performance materiality: £0.302m; final clearly trivial threshold: £12k).

Use of experts

Management makes use of experts in specific areas when preparing the Authority’s financial statements. We have used available third-party information to challenge the key valuation assumptions. Furthermore, no changes have been made to the planned approach as outlined in the Audit Strategy Memorandum. However, we did identify the use of an additional external valuer, specifically for Right-Of-Use (leased in) assets.

Item of account	Management’s expert	Our expert
Property Plant and Equipment	District valuer services	None
ROU Asset Valuations	Jonathan Vaughn Davies	None
Pensions	Hymans Robertson Actuary for Derbyshire Pension Fund	PwC (the consulting actuary appointed by the National Audit Office)

Service organisations

International Auditing Standards (UK) (ISAs) define service organisations as third party organisations that provide services to the Authority that are part of its information systems relevant to financial reporting. We are required to obtain an understanding of the services provided by service organisations as well as evaluating the design and implementation of controls over those services. The table below summarises the service organisations used by the Authority and our planned audit approach. There was no change to the planned approach as outlined in the ASM.

Items of account	Service organisation	Audit approach
Payroll Expenditure	Derbyshire County Authority	We obtained assurance by understanding the processes and controls that the Authority has in place to assure itself that transactions are processed materially corrected. We substantively tested transactions based on evidence available from the Authority rather than the Service Organisation.

Audit approach and risk summary

	Audit risk/ key area of judgement	Fraud risk	Judgement	Error	Substantive audit procedures	Tests of controls	Misstatement identified	Control recommendations	Conclusion	Page ref to finding
Significant risks	Valuation of Property, Plant & Equipment (Land + Buildings)	●	●	○	●	○	○	○	Through the audit work completed to date, no issues have been identified that would need to be brought to the attention of members. However as indicated on page 8 <i>Status of our audit</i> , we are awaiting responses to some of our queries from the external valuer.	15
	Management override of controls	●	●	●	●	○	○	○	Risk satisfactorily addressed. From the audit testing performed, no issues have been identified that would need to be brought to the attention of members.	13
	Valuation of the LGPS Defined Benefit Pension	○	●	●	●	○	●	●	We received assurance from the auditor of the Derbyshire Pension Fund on the outcome of their work for 2024/25. An overall overstatement of £2.2m of fund assets was noted. Peak District's share of this, noted in Section 06 as an unadjusted misstatement, is estimated to be around 1% or £22k. We are awaiting confirmation from the Authority of the final asset and obligation values to be reported, as those in the draft financial statements represented an estimated year end forecast a few months before March 2025. This may result in a further adjustment to the draft statement of accounts provided for audit to account for the final actual LGPS Defined Benefit values as at 31 March.	14
Other key areas of judgement, and enhanced risks	Implementation of IFRS 16 - Leases	○	●	●	●	○	○	○	Our work in this area is substantially complete, subject to our internal quality control procedures and review. We have identified one adjusted and one unadjusted misstatement in relation to leases, which are set out in more detail in on pages 22 and 24.	16

Significant findings

Significant findings

The significant findings from our audit include our conclusions regarding the significant risks we identified and other key areas of judgement, which are set out in this section.

Significant risks

Management override of controls

Description of the risk

In all entities, management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, we consider there to be a risk of material misstatement due to fraud and thus a significant risk on all audits.

How we addressed this risk

We addressed this risk through performing audit work over:

- Accounting estimates impacting amounts included in the financial statements;
- Consideration of identified significant transactions outside the normal course of business; and
- Journal entries recorded in the general ledger and other adjustments made in preparation of the financial statements.

Audit conclusion

Risk satisfactorily addressed, from the audit testing performed, no issues have been identified that would need to be brought to the attention of members.

Significant findings

**Valuation Of The Net Defined
Benefit Pension
Asset/Liability**

Description of the risk

The defined benefit liability relating to the Local Government pension scheme represents a significant balance on the Authority’s balance sheet. The Authority uses an actuary to provide an annual valuation of these liabilities in line with the requirements of IAS 19 Employee Benefits. Due to the high degree of estimation uncertainty associated with this valuation, we have determined there is a significant risk in this area.

How we addressed this risk

We addressed this risk by:

- critically assessing the Authority’s valuer’s scope of work, qualifications, objectivity and independence to carry out the required programme of revaluations;
- Considering whether the overall revaluation methodologies used by the Authority’s valuer are in line with industry practice, the CIPFA code of practice and the Authority’s accounting policies;
- assessing whether valuation movements are in line with market expectations by considering valuation trends;
- critically assessing the treatment of the upward and downward revaluation movements in the Authority’s financial statements with regards to the requirements of the CIPFA code of practice.
- Critically assessing the approach that the Authority adopts to ensure that assets that are not subject to revaluation in 2023/24 are materially correct, including considering the robustness of that approach in light of the valuation information reported by the Authority’s valuers.

Audit conclusion

We received assurance from the auditor of the Derbyshire Pension Fund on the outcome of their work for 2024/25. An overall overstatement of £2.2m of fund assets was noted. Peak District’s share of this, noted in Section 06 as an unadjusted misstatement, is estimated to be around 1% or £22k.

We are awaiting confirmation from the Authority of the final asset and obligation values to be reported, as those in the draft financial statements represented an estimated year end forecast a few months before March 2025. This may result in a further adjustment to the draft statement of accounts provided for audit to account for the final actual LGPS Defined Benefit values as at 31 March.

Significant findings

Valuation of Land & Buildings	Description of the risk Land and buildings are a significant balance on the Authority's balance sheet. The valuation of land and buildings is complex and is subject to a number of management assumptions and judgements. Due to the high degree of estimation uncertainty associated, we have determined there is a significant risk in this area How we addressed this risk We addressed this risk by: - critically assessing the scope of work, qualifications, objectivity and independence of the Authority's valuers to carry out the required programme of revaluations; - considering whether the overall revaluation methodologies used by the Authority's valuers are in line with industry practice, the CIPFA code of practice and the Authority's accounting policies; - assessing whether valuation movements are in line with market expectations by considering valuation trends; - critically assessing the approach that the Authority adopts to ensure that assets that are not subject to revaluation in 2023/24 are materially correct, including considering the robustness of that approach in light of the valuation information reported by the Authority's valuers; - sample testing the completeness and accuracy of underlying data provided by the Authority and used by the valuers as part of their valuations; and - using relevant market and cost data to assess the reasonableness of the valuation as at 31 March 2024. Audit conclusion Through the audit work completed to date, no issues have been identified that would need to be brought to the attention of members. However as indicated on page 8 Status of our audit, we are awaiting responses to some of our queries from the external valuer.
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Significant findings

Other key areas of management judgement/ enhanced risks

Implementation of IFRS 16

Description of the risk

IFRS 16 has been applicable from 1 April 2024 and is designed to report information that better shows lease transactions and provides a better basis for users of financial statements to assess the amount, timing and uncertainty of cash flows arising from leases. The Authority is required to re-classify a number of lease arrangements in line with this new standard for the first time in the 2024/25 accounts

How we addressed this risk

We reviewed the work that the Authority has carried out for the implementation of IFRS 16 from 1 April 2024.

We tested lease balances and supporting disclosures and seek evidence to support that they have been correctly classified and accurately measured under the new standard.

Audit conclusion

Our work in this area is substantially complete, subject to our internal quality control procedures and review. We have identified one adjusted and one unadjusted misstatement in relation to leases, which are set out in more detail in on pages 22 and 24.

Significant findings

Wider responsibilities

Our powers and responsibilities under the 2014 Act are broad and include the ability to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to law; and
- issue an advisory notice under schedule 8 of the 2014 Act.

We have not exercised any of these powers as part of our 2024/25 audit.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. No such objections have been raised.

Internal control conclusions

Significant control deficiencies

As part of our audit, we obtained an understanding of the Authority's internal control environment and control activities relevant to the preparation of the financial statements, which was sufficient to plan our audit and determine the nature, timing, and extent of our audit procedures. Although our audit was not designed to express an opinion on the effectiveness of the Authority's internal controls, we are required to communicate to Members of the Authority any significant deficiencies in internal controls that we identified in during our audit.

Deficiencies in internal control

A deficiency in internal control exists if:

- A control is designed, implemented, or operated in such a way that it is unable to prevent, detect, and/ or correct potential misstatements in the financial statements; or
- A control that is necessary to prevent, detect, and/ or correct misstatements in the financial statements on a timely basis is missing.

The purpose of our audit was to express an opinion on the financial statements. As part of our audit, we have considered the Authority's internal controls relevant to the preparation of the financial statements to design audit procedures to allow us to express an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal controls or to identify any significant deficiencies in their design or operation.

The matters reported in this section of our report are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and which we consider to be of sufficient importance to merit being reported.

If we had performed more extensive procedures on internal control, we might have identified more deficiencies to report or concluded that some of the reported deficiencies need not in fact have been reported.

Our comments in this section should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

Significant deficiencies in internal control

A significant deficiency in internal control is one which, in our professional judgement, has the potential for financial loss, damage to reputation, or a loss of information which may have implications on the achievement of business strategic objectives. Our view is that observations categorised as a significant deficiency is of sufficient importance to merit the attention of Members of the Authority.

The significant deficiencies in the Authority's internal controls that we have identified as at the date of this report are in set out on the following pages.

Other observations

We also record our observations on the Authority's internal controls where, in our professional judgement, there is a need to strengthen internal control or enhance business efficiency that do not constitute significant deficiencies in internal control but which we view as being important for consideration by management.

The other control deficiencies that we have identified as at the date of this report are set out in 'Appendix A: Internal control conclusions'.

Significant control deficiencies

Follow up on significant deficiencies in internal controls identified on prior year audits

Set out below is an update on the action taken by the Authority to address significant deficiencies in internal control identified on prior audits, that were not resolved on commencement of our audit.

Quality of financial statements supporting working papers

During the audit we encountered some difficulties in reconciling the Trial Balance/Ledger to the Financial Statements. The original working papers provided for audit were difficult to follow and management were unable to respond to some of our queries, due to staff turnover between the financial year end and the subsequent producing of the working papers and statements.

Potential effects

If the underlying trial balance cannot be readily reconciled, there is an increased risk of material misstatement in the draft financial statements. Additionally the errors noted above resulted in a £25k over-appropriation of budget surplus to reserves which has an impact on the Authority's budgeting procedures.

Recommendation

We recommend that procedures in respect of the reserves appropriation account be subject to closer to review by management.

Current year update

The audit team consider this prior year control deficiency to have been satisfactorily cleared for the audit of the year ended 31st March 2025, noting substantial improvements in working paper quality. The core finance team were in place throughout the financial year and financial statements closing process. There was also no change in the ledger system during the year as there was during 2023/24.

Summary of misstatements

Summary of misstatements

Unadjusted misstatements

Our overall materiality, performance materiality, and clearly trivial (reporting) threshold were reported in our Audit Strategy Memorandum, issued in May 2025. Any subsequent changes to those figures are set out in the ‘Audit approach and risk summary’ section of this report.

Management has assessed the misstatements in the table below as not being material, individually or in aggregate, to the financial statements and does not plan to adjust. We only report to Members of the Authority unadjusted misstatements that are either material by nature or which exceed our reporting threshold.

Description	Nature	Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£ '000)	Cr (£ '000)	Dr (£ '000)	Cr (£ '000)
Dr: Note 32 – Asset Ceiling Adjustment	Extrapolated			22	
Cr: Note 32 – Closing Fair Value of Defined Benefit Pension Scheme Assets					22
We received assurance from the auditor of the Derbyshire Pension Fund on the outcome of their work for 2024/25. An overall overstatement of £2.2m of fund assets was noted. Peak District’s share of this is estimated to be around 1% or £22k.					
Dr: Right of Use Asset	Extrapolated			22	
Cr: Movement on Donated Assets			22		
From our detailed testing of IFRS 16 Right of Use Assets, we identified an error in the external valuer’s calculations of £10k, which when added to our extrapolation of the error over the untested population resulted in a misstatement of £22k					
Aggregate effect of unadjusted misstatements			22	44	22

We will obtain written representations confirming that, after considering the unadjusted misstatements, both individually and in aggregate, in the context of the financial statements taken as a whole, no adjustments are required.

Summary of misstatements

Adjusted misstatements

The misstatements in the table below have been adjusted by management. We report all individual misstatements above our reporting threshold that we identify during our audit and which management had adjusted and any other misstatements we believe Members of the Authority should be made aware of.

Description	Nature	Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£ '000)	Cr (£ '000)	Dr (£ '000)	Cr (£ '000)
Dr: Land and Buildings - Depreciation				484	
Cr: Revaluation Reserve					389
Cr: Capital Adjustment Account					96
This adjustment affects the Balance Sheet, the Movement in Reserves Statement as well as Note 11 – Property, Plant & Equipment.					
This includes both a prior year adjustment (which was not material therefore corrected in year) and a current year adjustment. The errors were discovered during valuation testing in the new TechForge system, which is expected to reduce manual errors going forward. The Authority identified in the FAR that the depreciation being written off was too low, with total depreciation being carried forward was too high, as the depreciation written off in the revaluation reserve had not been taken into account.					
Aggregate effect of adjusted misstatements				484	484

Summary of misstatements

Adjusted misstatements

The misstatements in the table below have been adjusted by management. We report all individual misstatements above our reporting threshold that we identify during our audit and which management had adjusted and any other misstatements we believe Members of the Authority should be made aware of.

Description	Nature	Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£ '000)	Cr (£ '000)	Dr (£ '000)	Cr (£ '000)
Dr: Right of Use Asset				132	
Cr: Movement on Donated Assets					132
Right of Use Asset balance updated and depreciation from 1 April to include two assets which were initially excluded from the draft statement of accounts provided for audit.					
Aggregate effect of adjusted misstatements				132	132

Summary of misstatements

Disclosure misstatements

We identified the following disclosure misstatements during our audit that have been corrected by management:

- Note 25 – Grant Income: The Authority presented in the draft amounts that included everything received in 24/25 on a cash basis, but this included amounts relating to 23/24.
- Note 33 – Financial Instruments: Deferred income of £60k, which does not meet the definition of a financial instrument, had not been taken out of financial statement creditors.
- Summary of Significant Accounting Policies – 5. Exceptional Items: This note is not allowed under the Code and has been removed.
- Movement in Reserves Statement – the layout of the note has been changed so that 2023/24 information appears at the top and works down chronologically to 31st March 2025.
- Note 11 – Property, Plant & Equipment – Movements on Balances: 24/25 table has been updated to include the revaluation reserve and surplus/(deficit) on provision of services split
- Note 11 – Property, Plant & Equipment – Movements on Balances: total balance of £54k for Infrastructure Assets has been disclosed.
- Note 11 – Property, Plant & Equipment – Movements on Balances: table has been added which shows the rolling programme and the value of assets revalued in year and previous years.
- Note 32 – Defined Benefit Pension Scheme: comparative figures for 2023/24 have been added in
- Note 32 – Defined Benefit Pension Scheme: paragraph relating to “Guaranteed Minimum Pension (GMP) Equalisation removed as it is not relevant to the 2024/25 financial statements.
- Note 32 – Defined Benefit Pension Scheme: Rate of CPI inflation for 2023/24 changed to 2.75% to agree with 2023/24 audited accounts.
- Note 35 – Impact of Accounting Changes: Note updated to remove standards which have been adopted (IFRS16) as this is not required
- Other miscellaneous minor typographical errors (e.g. Mazars to Forvis Mazars, DLUHC to MHCLG)

07

Fraud considerations

Fraud considerations

We have a responsibility to plan and perform our audit to obtain reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error.

Your responsibilities

Management has primary responsibility for the prevention and detection of fraud. It is important that management, with Members of the Authority oversight, place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment. This involves a commitment to creating a culture of honesty and ethical behaviour which is reinforced by Members of the Authority's active oversight.

Our responsibilities

We have a responsibility for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether due to fraud or error. The distinguishing factor between fraud and error is whether the underlying action that results in a misstatement is intentional or unintentional. Two types of intentional misstatements are relevant to us – misstatements resulting from fraudulent financial reporting, and misstatements resulting from the misappropriation of assets.

ISA presumed fraud risks

As set out in the 'Audit approach and risk summary' section, the risks of fraud in management override of controls were identified as significant risks.



08

Value for Money

Value for Money

Approach to Value for Money

We are required to form a view as to whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out in order to form our view and sets out the overall criterion and sub-criteria that we are required to consider.

This is the first audit year where we have undertaken our value for money (VFM) work under the full 2024 Code of Audit Practice (the Code). Our responsibility remains to be satisfied that the Authority has proper arrangements in place, and to report in the auditor's report where we are not satisfied that arrangements are in place. Where we have issued a recommendation in relation to a significant weaknesses this indicates we are not satisfied that arrangements are in place. Separately we provide a commentary on the Authority's arrangements in the Auditor's Annual Report.

A key change in the 2024 Code of Audit Practice is the requirement for us to issue our Auditor's Annual Report for the year ending 31st March 2025 to you in draft by the 30th November 2025. This is required whether our audit is complete or not. Should our work not be complete, we will report the status of our work and any findings to up to that point (and since the issue of our previous Auditor's Annual Report).

The Code requires us to structure our commentary to report under three specified criteria:

- **Financial sustainability** - How the Authority plans and manages its resources to ensure it can continue to deliver its services;
- **Governance** - How the Authority ensures that it makes informed decisions and properly manages its risks; and
- **Improving economy, efficiency and effectiveness** - How the Authority uses information about its costs and performance to improve the way it manages and delivers its services.

At the planning stage of the audit, we undertake work to understand the arrangements that the Authority has in place under each of the reporting criteria and we identify risks of significant weaknesses in those arrangements. Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest significant weaknesses in arrangements exist.

The table overleaf outlines the risks of significant weaknesses in arrangements that we have identified, the risk-based procedures we have undertaken, and the results of our work.

Where our risk-based procedures identify actual significant weaknesses in arrangements we are required to report these and make recommendations for improvement. Where such significant weaknesses are identified, we report these in the audit report by exception. We will also highlight emerging issues or other matters that do not represent significant weaknesses but still require attention from the Authority.

The primary output of our work on the Authority arrangements is the commentary on those arrangements that forms part of the Auditor's Annual Report. This commentary will provide a summary of the work we have undertaken and our judgements against each of the specified reporting criteria. We intend to issue the Auditor's Annual Report in November 2025.

Status of our work

We have completed our work in respect of the Authority's arrangements for the year ended 31 March 2025 and we have not identified any significant weaknesses in arrangements that have required us to make a recommendation. Our draft audit report at Appendix C confirms that we have no matters to report in respect of significant weaknesses. As noted above, our commentary on the Authority's arrangements will be provided in the Auditor's Annual Report in November 2025.

Appendices

A: Internal control conclusions

B: Draft management representation letter

C: Draft audit report

D: Confirmation of our independence

E: Other communications

F: Current year updates, forthcoming accounting and other issues

Appendix A: Internal control conclusions

Other deficiencies in internal control

A deficiency in internal control exists if:

- A control is designed, implemented, or operated in such a way that it is unable to prevent, detect, and/ or correct potential misstatements in the financial statements; or
- A control that is necessary to prevent, detect, and/ or correct misstatements in the financial statements on a timely basis is missing.

The purpose of our audit was to express an opinion on the financial statements. As part of our audit, we have considered the Authority’s internal controls relevant to the preparation of the financial statements to design audit procedures to allow us to express an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority’s internal controls or to identify any significant deficiencies in their design or operation.

The matters reported in Appendix A are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and which we consider to be of sufficient importance to merit being reported. If we had performed more extensive procedures on internal control, we might have identified more deficiencies to report or concluded that some of the reported deficiencies need not in fact have been reported. Our comments in Appendix A should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

This Appendix sets out the internal control observations that we have identified as at the date of this report. These control observations are not, in our view, significant control deficiencies but [will be/ have been] reported to management directly and are included in this report for your information. In our view, there is a need to address the deficiencies in internal control set out in this section to strengthen internal control or enhance business efficiency. Our recommendations should be actioned by management in the near future.

Appendix A: Internal control conclusions

Other recommendations in internal control

Documentation of Goods Received Note (GRN) dates in the Iplicit ledger system

During our audit testing of creditors, we noted an instance where goods were received prior to year-end, however the corresponding GRN provided as audit evidence was dated after year-end. We confirmed that the transaction was ultimately recorded correctly, but there was a contradiction in the supporting documentation.

Potential effects

While we note that the Authority carried out additional checks on GRNs received in April to ensure they were posted in the correct year, an incorrect date on the GRN could lead to misstatement of liabilities recognition at year-end due to an increased risk of human error.

Recommendation

We recommend that, if possible, that GRNs for goods received in March are backdated to ensure they are posted in the correct year. If this is not possible, the Authority should ensure that GRNs are promptly issued upon receipt of goods and/or ensure that confirmations of goods received in March is properly documented.

Management response

We will explore with our financial system providers to see if there is functionality that can be switched on, creating an automated prompt to 'Check GRN date is correct month' . We will include this information within our year end training sessions for users but will always be subject to user human error. The finance team will also continue to carry out manual checks to ensure invoices are posting in the correct financial year, as is our standard process.

Appendix A: Internal control conclusions

Other recommendations in internal control

Timeliness of valuation deliverables

We experienced delays in the initial fieldwork stage of the audit due to the non availability of the external valuer for PPE Land and Buildings. Our initial request for information was sent 18th September 2025 and a response was not received until the 17th October which in turn pushed back the date at which we were able to commence our work in this area.

Potential effects

Due to these delays, we have not been able to fully conclude on our work as at the time of writing the present report.

Recommendation

We recommend that audit dates are communicated to the valuer when agreed with the Authority to prevent delays as much as possible.

Management response

The audit dates were shared with the valuers initially, however, due to leave and workload within the VOA, they have not been able to prioritise audit requests from external audit. This has caused significant delays for both the Authority and external auditors. These concerns have been escalated to the Team Leader at the VOA. As part of the planning process with external audit, we will agree focus weeks for valuations work and share these dates with the VOA at the earliest opportunity and ensure they confirm their availability/suggest alternative dates. We suggest this works happens earlier in the audit cycle, due to the volatility of requiring third party input that is outside both the Authority's and external auditor's control.

Appendix A: Internal control conclusions

Other recommendations in internal control

Documentation of rolling and expired leases

When performing our audit testing of IFRS 16, we identified instances of rolling leases where the evidence provided indicated that the lease term had ended and a new lease agreement was not in place.

Potential effects

For these leased-in assets, as they are understood to be rolling, management made an estimate of the remaining lease term on which to base the lease liability and right-of-use asset calculations. However, as this was not officially documented as agreed with the lessor, there is an increased risk of misstatement from estimation error.

Recommendation

We recommend that management ensure that their leases are properly documented and that lease renewal contracts are signed with the lessors where possible.

Management response

We will work with the Property Manager and Legal, to review rolling leases and push for lease renewals, where possible. Some peppercorn leases have been running for significant years past renewal date, hence reasonable assumptions made within the accounts

Appendix A: Internal control conclusions

Follow up on previous internal control points

We set out below an update on internal control points raised in prior periods.

Disposals of Property, Plant & Equipment

Description of deficiency

When testing capital disposals within Property, Plant and Equipment we noted that for some of the items selected there was not sufficient backing documentation. When testing a disposal from Warslow Moor, we noted that the asset had not been componentised despite containing several buildings. Therefore, when it was partially disposed of, the values had to be estimated and could not be traced to records.

Potential effects

If transactions within the authorities fixed asset register cannot be appropriately supported by evidence, then there is a higher risk of material misstatements within the financial statements

Recommendation

We recommend that when adding or removing values from the fixed asset register these can be appropriately supported by evidence.

Management response

We agree with the finding around Warslow Moor and the issue where assets are not componentised. Warslow Moors, was gifted to PDNPA as a community asset, therefore the estate asset value was £0 on acceptance. The value of this asset has been built up over time due to work completed on the estate but not attributed to any particular property within the asset. Due to this issue in the fixed asset register, the estimation basis was the most prudent approach we could take to value the asset in question. This included valuing any enhancements that had been made to the particular asset being disposed of, since acquisition. Historical data is not available to capture the actual accounting values, attributed to elements of an asset. Going forward, additions will be componentised on our Fixed Asset register, to ensure accurate records are kept. However, we will encounter the same issue around historical data, for Warslow Moors on future disposals.

Current year update:

We have not identified any misstatements from our testing of capital disposals in 2024/25 and we note the improvements made to componentisation going forward. We are satisfied that this deficiency has been satisfactorily addressed in 2024/25.

Appendix A: Draft management representation letter

From:

Sinead Butler, Finance Manager
Peak District National Park Authority
Aldern House
Baslow Road
Bakewell
DE45 1AE

To:

Daniel Watson, Partner
Forvis Mazars LLP
One St Peter's Square
Manchester
M2 3DE

Date: XXX

Dear Daniel

Peak District National Park Authority - audit for year ended 31 March 2025

This representation letter is provided in connection with your audit of the financial statements of Peak District National Park Authority for the year ended 31 March 2024 for the purpose of expressing an opinion as to whether the statement of accounts give a true and fair view in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 (the Code), and applicable law.

I confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, inspection of supporting documentation) sufficient to satisfy ourselves that I can properly make each of the following representations to you.

My responsibility for the statement of accounts and accounting information

I believe that I have fulfilled my responsibilities for the true and fair presentation and preparation of the financial statements in accordance with the Code, as amended by the Code and applicable law.

My responsibility to provide and disclose relevant information

I have provided you with:

- access to all information of which I am aware that is relevant to the preparation of the statement of accounts such as records, documentation and other material;

Appendix A: Draft management representation letter

- additional information that you have requested from me for the purpose of the audit; and
- unrestricted access to individuals within the Authority you determined it was necessary to contact in order to obtain audit evidence.

I confirm as Chief Finance Officer that I have taken all the necessary steps to make me aware of any relevant audit information and to establish that you, as auditors, are aware of this information. As far as I am aware there is no relevant audit information of which you, as auditors, are unaware.

Accounting records

I confirm that all transactions that have a material effect on the financial statements have been recorded in the accounting records and are reflected in the financial statements. All other records and related information, including minutes of all Authority and committee meetings, have been made available to you.

Accounting policies

I confirm that I have reviewed the accounting policies applied during the year in accordance with the Code and International Accounting Standard 8 and consider these policies to faithfully represent the effects of transactions, other events or conditions on the Authority's financial position, financial performance and cash flows.

Accounting estimates, including those measured at current or fair value

I confirm that any significant assumptions used by the Authority in making accounting estimates, including those measured at current or fair value, are reasonable. I confirm that I am satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for IAS 19 disclosures are consistent with my knowledge. I confirm that all settlements and curtailments have been identified and properly accounted for. I confirm that all significant retirement benefits have been identified and properly accounted for (including any arrangements that are statutory, contractual or implicit in the employer's actions, that arise in the UK or overseas, that are funded or unfunded).

Group Accounts

I confirm that I have reviewed the accounting transactions of the Authority's partnerships and joint ventures and am satisfied that these do not need lead to the need for the Authority to prepare group accounts.

Contingencies

There are no material contingent losses including pending or potential litigation that should be accrued where:

- information presently available indicates that it is probable that an asset has been impaired or a liability had been incurred at the balance sheet date; and
- the amount of the loss can be reasonably estimated.

There are no material contingent losses that should be disclosed where, although either or both the conditions specified above are not met, there is a reasonable possibility that a loss, or a loss greater than that accrued, may have been incurred at the balance sheet date. There are no contingent gains which should be disclosed.

Appendix A: Draft management representation letter

All material matters, including unasserted claims, that may result in litigation against the Authority have been brought to your attention. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with Code and applicable law.

Laws and regulations

I confirm that I have disclosed to you all those events of which I am aware which involve known or suspected non-compliance with laws and regulations, together with the actual or contingent consequences which may arise therefrom.

The Authority has complied with all aspects of contractual agreements that would have a material effect on the accounts in the event of non-compliance.

Fraud and error

I acknowledge my responsibility as Chief Finance Officer for the design, implementation and maintenance of internal control to prevent and detect fraud and error.

I have disclosed to you:

- all the results of my assessment of the risk that the statement of accounts may be materially misstated as a result of fraud;
- all knowledge of fraud or suspected fraud affecting the Authority involving:
 - management and those charged with governance;
 - employees who have significant roles in internal control; and
 - others where fraud could have a material effect on the financial statements.

I have disclosed to you all information in relation to any allegations of fraud, or suspected fraud, affecting the Authority's financial statements communicated by employees, former employees, analysts, regulators or others.

Related party transactions

I confirm that all related party relationships, transactions and balances, have been appropriately accounted for and disclosed in accordance with the requirements of the Code, as amended by the Code and applicable law. I have disclosed to you the identity of the Authority's related parties and all related party relationships and transactions of which I am aware.

Impairment review

To the best of my knowledge, there is nothing to indicate that there is a permanent reduction in the recoverable amount of the property, plant and equipment below their carrying value at the balance sheet date. An impairment review is therefore not considered necessary.

Appendix A: Draft management representation letter

Future commitments

The Authority has no plans, intentions or commitments that may materially affect the carrying value or classification of assets and liabilities or give rise to additional liabilities.

Charges on assets

All the Authority's assets are free from any charges exercisable by third parties except as disclosed within the financial statements.

Subsequent events

I confirm all events subsequent to the date of the financial statements and for which the Code, as amended by the Code and applicable law, require adjustment or disclosure have been adjusted or disclosed.

Should further material events occur after the date of this letter which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, I will advise you accordingly.

Impacts of Russian Forces entering Ukraine

I confirm that I have carried out an assessment of the potential impact of Russian Forces entering Ukraine on the Authority, including the impact of mitigation measures and uncertainties, and that the disclosure in the subsequent events note to the financial statements fairly reflects that assessment.

Tariffs

I confirm that I have carried out an assessment of the potential impact of changes in US trade policy in respect of tariffs, including the impact of reciprocal tariffs by other countries, including the impact of mitigation measures and uncertainties, and that the disclosure in the Narrative Report and the subsequent events note to the financial statements fairly reflects that assessment.

Appendix A: Draft management representation letter

Going concern

To the best of my knowledge there is nothing to indicate that the Authority will not continue as a going concern in the foreseeable future. The period to which I have paid particular attention in assessing the appropriateness of the going concern basis is not less than twelve months from the date of approval of the accounts.

Annual Governance Statement

I am satisfied that the Annual Governance Statement (AGS) fairly reflects the Authority's risk assurance and governance framework and I confirm that I am not aware of any significant risks that are not disclosed within the AGS.

Narrative Report

The disclosures within the Narrative Report fairly reflect my understanding of the Authority's financial and operating performance over the period covered by the financial statements.

Unadjusted misstatements

I confirm that the effects of the uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this letter as an Appendix.

Yours faithfully

Sinead Butler
Chief Finance Officer

Date: XXX

Appendix B: Draft audit report

Independent auditor’s report to the members of Peak District National Park Authority

Report on the audit of the financial statements

Opinion on the financial statements

We have audited the financial statements of Peak District National Park Authority (“the Authority”) for the year ended 31 March 2024, which comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, the Cash Flow Statement Collection Fund Statement and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Authority as at 31st March 2025 and of its expenditure and income for the year then ended; and
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Finance Manager’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, and taking into account the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Authority’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the Chief Financial Officer Finance Manager with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Statement of Accounts, other than the financial statements and our auditor’s report thereon. The Chief Financial Officer Finance Manager’ is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Appendix B: Draft audit report (continued)

We have nothing to report in this regard.

Responsibilities of the Finance Manager for the financial statements

As explained more fully in the Statement of the Finance Manager' Responsibilities, the Finance Manager is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24, and for being satisfied that they give a true and fair view. The Finance Manager is also responsible for such internal control as the Finance Manager determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Finance Manager is required to comply with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 and prepare the financial statements on a going concern basis on the assumption that the functions of the Authority will continue in operational existence for the foreseeable future. The Finance Manager is responsible for assessing each year whether or not it is appropriate for the Authority to prepare its accounts on the going concern basis and disclosing, as applicable, matters related to going concern.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- inquiring with management and the National Park Authority Committee, as to whether the Authority is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- considering the risk of acts by the Authority which were contrary to applicable laws and regulations, including fraud.

We evaluated the Finance Manager' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- making enquiries of management and the National Park Authority Committee on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate risks related to fraud;

Appendix B: Draft audit report (continued)

- discussing amongst the engagement team the risks of fraud; and
- addressing the risks of fraud through management override of controls by performing audit work over accounting estimates, journal entries and significant transactions outside the normal course of business or which are otherwise unusual.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management and the National Park Authority Committee. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

We are also required to conclude on whether the Finance Manager's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. We performed our work in accordance with Practice Note 10: Audit of financial statement and regularity of public sector bodies in the United Kingdom, and Supplementary Guidance Note 01, issued by the National Audit Office in November 2024.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Authority's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Report on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception

We are required to report to you if, in our opinion, we are not satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024.

We have nothing to report in this respect.

Responsibilities of the Authority

The Authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Auditor's responsibilities for the review of arrangements for securing economy, efficiency and effectiveness in the use of resources

We are required under section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We have undertaken our work in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in November 2024.

Appendix B: Draft audit report (continued)

Matters on which we are required to report by exception under the Code of Audit Practice

We are required by the Code of Audit Practice to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014;
- we make a recommendation under section 24 of the Local Audit and Accountability Act 2014; or
- we exercise any other special powers of the auditor under sections 28, 29 or 31 of the Local Audit and Accountability Act 2014.

We have nothing to report in these respects.

Use of the audit report

This report is made solely to the members of Peak District National Park Authority, as a body, in accordance with part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 44 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the members of the Authority those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members of the Authority, as a body, for our audit work, for this report, or for the opinions we have formed.

Delay in certification of completion of audit

We cannot formally conclude the audit and issue an audit certificate until we have completed the work necessary to issue our assurance statement in respect of the Authority's Whole of Government Accounts consolidation pack.

Daniel Watson Key Audit Partner
For and on behalf of Forvis Mazars LLP

One St Peter's Square
Manchester
M2 3DE

Appendix D: Confirmation of our independence

We communicate any matters which we believe may have a bearing on the independence or the objectivity of Forvis Mazars LLP and the audit team. As part of our ongoing risk assessment, we monitor our relationships with you to identify any new actual or perceived threats to our independence within the regulatory or professional requirements governing us as your auditors.

We confirm that no new threats to independence have been identified since issuing our Audit Strategy Memorandum and therefore we remain independent.

Appendix E: Other communications

Other communication		Response
	Compliance with Laws and Regulations	We have not identified any significant matters involving actual or suspected non-compliance with laws and regulations. We will obtain written representations from management that all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements have been disclosed.
	External confirmations	We did not experience any issues with respect to obtaining external confirmations.
	Related parties	We did not identify any significant matters relating to the audit of related parties. We will obtain written representations from management confirming that: a. they have disclosed to us the identity of related parties and all the related party relationships and transactions of which they are aware; and b. they have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable financial reporting framework.
	Going Concern	We have not identified any evidence to cause us to disagree with Finance Manager that the Authority will be a going concern, and therefore we have not identified any evidence to cause us to consider that the use of the going concern assumption in preparation of the financial statements is not appropriate. We will obtain written representations from management, confirming that all relevant information covering a period of at least 12 months from the date of approval of the financial statements has been taken into account in assessing the appropriateness of the going concern basis of preparation of the financial statements.

Appendix E: Other communications

Other communication		Response
	Subsequent events	We are required to obtain evidence about whether events occurring between the date of the financial statements and the date of the auditor’s report that require adjustment of, or disclosure in, the financial statements are appropriately reflected in those financial statements in accordance with the applicable financial reporting framework. We will obtain written representations from management that all events occurring subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.
	Matters related to fraud	Our audit was designed to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement due to fraud. Please refer to the section titled ‘Fraud considerations’ for our fraud considerations and conclusion. We will obtain written representations from management and, where appropriate, Members of the Authority, confirming that - they acknowledge their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud; - they have disclosed to the auditor the results of management’s assessment of the risk that the financial statements may be materially misstated as a result of fraud; - they have disclosed to the auditor their knowledge of fraud or suspected fraud affecting the entity involving: - management; - employees who have significant roles in internal control; or - others where the fraud could have a material effect on the financial statements; and - they have disclosed to the auditor their knowledge of any allegations of fraud, or suspected fraud, affecting the entity’s financial statements communicated by employees, former employees, analysts, regulators or others.

Appendix E: Other communications

Other communication		Response
	System of Quality Management	To address the requirements of ISQM (UK) 1, our firm’s System of Quality Management team completes, as part of an ongoing and iterative process, a number of key steps to assess and conclude on our firm’s System of Quality Management, including: • Ensuring there is an appropriate assignment of responsibilities under ISQM (UK) 1 and across Leadership • Establishing and reviewing quality objectives each year, ensuring ISQM (UK) 1 objectives align with our firm's strategies and priorities • Identifying, reviewing, and updating quality risks each quarter, taking into consideration a number of input sources (such as FRC / ICAEW review findings, internal monitoring findings, findings from our firm’s root cause analysis and remediation functions, etc.) • Identifying, designing, and implementing responses as part of the process to strengthen our firm's internal control environment and overall quality • Evaluating responses and remediating control gaps or deficiencies We perform an evaluation of our system of quality management on an annual basis. Our latest evaluation was performed as of 31 August 2024. Details of that assessment and our conclusion are set out in our 2023/2024 Transparency Report, which is available on our website here.

Contact

Forvis Mazars

Daniel Watson

Audit Partner

Daniel.Watson@Mazars.co.uk

Forvis Mazars LLP is the UK firm of Forvis Mazars Global, a leading global professional services network. Forvis Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at 30 Old Bailey, London, EC4M 7AU. Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861. VAT number: GB 839 8356 73

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