

Charter Trustees for the City of Durham

11 December 2024

External Audit Annual Review of the Return for the year ended 31 March 2024



City of Durham

Report of Rob Davisworth, Treasurer

Purpose of the Report

- 1 This report presents to the Charter Trustees for the City of Durham the External Auditors (PKF Littlejohn LLP) Annual Review of the Annual Governance and Accountability Return (AGAR) for the financial year ended 31 March 2024.

Executive Summary

- 2 In June 2024 the Annual Governance and Accountability Return 2023/24 was submitted to PKF Littlejohn LLP for audit under the limited assurance audit regime.
- 3 The audit has been completed and a copy of the final return is attached at Appendix 2.
- 4 The audit opinion states that the return has been completed in accordance with proper practices and there is no cause for concern that relevant legislation and regulatory requirements have not been met.
- 5 There were no exceptions highlighted by the auditors.

Background

- 6 In accordance with the Accounts and Audit Regulations 2015 (as amended), the Annual Governance and Accountability Return 2023/24 was approved at the meeting held on 26 June 2024.
- 7 Following approval at the meeting, the return was submitted to PKF Littlejohn LLP for audit under the limited assurance audit regime. The

audit has now been completed and a copy of the final return is attached at Appendix 2.

- 8 The audit opinion states that the return has been completed in accordance with proper practices and there is no cause for concern that relevant legislation and regulatory requirements have not been met.

Recommendations

- 9 It is recommended that the City of Durham Charter Trustees:
 - (a) Approve the Annual Governance and Accountability Return for the year ended 31 March 2024 including the External Auditor's Report and Certificate 2023/24 (attached at Appendix 2).

Contact: Ed Thompson, Tel. 03000 263481

Appendix 1: Implications

Legal Implications

The Accounts and Audit Regulations set out the legal and regulatory framework in which the accounts are prepared. The proposals within this report seek to strengthen compliance with these.

Finance

The Annual Return was completed in line with the Accounts and Audit Regulations. Financial planning and management is a key component of effective corporate governance.

Consultation

None.

Equality and Diversity / Public Sector Equality Duty

None.

Climate Change

None.

Human Rights

None.

Crime and Disorder

None.

Staffing

None.

Accommodation

None.

Risk

None.

Procurement

None