

Meeting:	Audit & Governance Committee
Meeting date:	11/03/2026
Report of:	Debbie Mitchell, Director of Finance (S151 Officer)
Portfolio of:	Councillor Katie Lomas, Executive Member for Finance, Performance, Major Projects, Human Rights, Equality and Inclusion

Audit and Governance Committee Report: External Audit Completion Report 2024/25

Subject of Report

1. To update Audit Committee on the completion of the 2024/25 accounts.

Policy Basis

2. The production of the Council's statement of accounts results from all of the council's business processes and helps support the administration's key commitments and priorities as outlined in the Council Plan 2023-2027. The external audit process provides Members with important assurance to the quality of the accounts.

Recommendation and Reasons

- a) Note the matters set out in the Auditors Annual Report.

Reason

To ensure the proper consideration of the progress of the external auditor in respect of the annual audit of accounts.

Background

3. At the meeting of 28th January, Members were presented with an updated statement of accounts and draft Audit completion report.
4. The external auditors Forvis Mazars presented the draft audit completion report and advised members that at the time of the meeting that they had completed the majority of the audit but there were still some residual matters outstanding meaning the accounts were not at that time ready to be signed off.
5. Members agreed to delegate authority to the Chair in consultation with the Vice Chair to approve and sign the final Statement of Accounts by resolution of this Committee in accordance with the Accounts and Audit regulations 2015 - subject to the only amendments being related to the matters outlined in the Audit Completion report.
6. The Auditors Annual Report updating Members to issues that were outstanding is attached at Annex A. This includes non-material misstatements that were identified but not adjusted in the final accounts.
7. The final audited accounts were published on the council website on Friday 27th February in advance of the audit backstop date (28th February 2026).
8. The Independent auditor's report to the members of City of York Council which have been incorporated within the accounts are attached as Annex B.

Contact details

For further information please contact the authors of this Report.

Author

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Report approved:	Yes
Date:	04/03/2026

Annexes

A – Auditors Annual Report year ended 31 March 2025

B – Independent Auditors Report as included in the Final Statement of Accounts