Yorkshire Dales National Park Authority **Item 10**

Audit & Review Committee

25 November 2025

Audit Progress Report 2024/25 – Forvis Mazars

Purpose of the Report

1. To present the Audit Progress Report for the 2024-25 audit. The audit is due to be complete by 31 January 2026, and the final Statement of Financial Accounts published by the end of February 2026.

Recommendation

2. Members are asked to note the report.

Strategic Framework

3. The Audit Progress Report complies with the Authority's Financial Regulations, which require that the annual accounts are subject to external audit.

Background

4. The Audit Progress Report can be found in Appendix 1.

Financial Implications

5. The audit scale fee for 2024/25 is £48,845, Forvis Mazars will apply to PSAA for an additional fee to cover work regarding IFRS16 Leases and Building Back Reassurance from 2022/23 that was not in the original tender contract, this additional fee is yet to be agreed.

Legal Implications

6. None

Equality, Diversity and Inclusion Implications

7. None

Risk Management

8. Annual external audits form a major part of the Authority Governance Framework, confirming the Authority represents Value for Money, and that the figures presented are a true and accurate representation of the financial affairs of the Authority. Audit can also determine that there are no identified risks such as fraud, errors or omissions.

9. Valuations have been sought from external experts on the two largest balances, the Pension Scheme and the Fixed Asset valuations.

Conclusion

10. This report details progress in delivering responsibilities from the external auditors. It details two emissions from the Audit Strategy Memorandum on page 4, and an additional risk from building back assurances on page 7.

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