Yorkshire Dales National Park Authority **Item 11**

Audit & Review Committee

25 November 2025

Auditor's Draft Annual Audit Report 2024/25 – Forvis Mazars

Purpose of the Report

1. To present the External Auditor's Draft Annual Audit Report for the 2024-25 audit.

Recommendation

2. Members are asked to note the report.

Strategic Framework

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

Background

4. The Draft Annual Report can be found in Appendix 1.

5. The report is in draft as the Audit has not been completed. A final report will be presented at a later meeting. The audit is due to be completed by 31 January 2026, and the final Statement of Financial Accounts published by the end of February 2026.

Financial Implications

6. 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

7. None

Equality, Diversity and Inclusion Implications

8. None

Risk Management

9. 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.

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

Conclusion

11. This report is issued in draft and will be updated and brought back to Committee on conclusion of the Annual Audit.

Michelle Clyde
Head of Finance