

AM 707/25

**NEW FOREST NATIONAL PARK AUTHORITY
AUTHORITY MEETING – 27 MARCH 2025**

EXTERNAL AUDITORS ANNUAL REPORT 2023/24

Report by: Simon Mathers - Ernst & Young LLP, External Auditors to the Authority

1 Summary

- 1.1 **Annex 1** contains the Annual Audit Report for 2023/24 from our External Auditors Ernst & Young LLP.
- 1.2 The report largely contains a summary of the information previously communicated to Members throughout the 2023/24 audit process.
- 1.3 As per previous years, in Appendix C (page 27 of the document), Ernst & Young have included a proposal to increase the base audit fee, for the work they have already carried out, from £40,100 to £65,627 – a rise of £25,527 or 64%. Whilst there is continued acknowledgement from us that some audit risks, rules or processes may have slightly changed since the original fees were set, such a steep rise in the fee is clearly unjustified, particularly given the disclaimed audit opinion. This matter will be taken to Public Sector Audit Appointments Ltd (PSAA), who oversee the appointment of our auditors, set the scale fees and arbitrate on any disputes.

2 Recommendation

It is recommended that the Authority accept the report, but that it does not accept the unilateral scale fee adjustment figures set out in Appendix C.

Papers:

AM 707/25 – Annual Audit Report 2023/24 Cover Paper
AM 707/25 – Annex 1, Annual Audit Report 2023/24

Equality and Diversity Implications:

There are no specific equality or diversity implications arising out of this report

Contact:

Nigel Stone
Head of Resources (Chief Finance Officer)
Tel: 01590 646655
Email: nigel.stone@newforestnpa.gov.uk