

RAPC 599/26

NEW FOREST NATIONAL PARK AUTHORITY

RESOURCES, AUDIT AND PERFORMANCE COMMITTEE – 7 SEPTEMBER 2026

ERNST & YOUNG: REBUILDING AUDIT ASSURANCE

Report by: Simon Mathers and Rumana Rafiq Ullah, Ernst & Young LLP

1 Purpose

- 1.1 The purpose of this report is to provide the Resources, Audit and Performance Committee with an update to the proposed plans for the rebuilding of audit assurance.

2 Summary

- 2.1 Members will be aware that due to a number of national difficulties within the wider audit function, many local authorities and similar bodies did not have a full audit take place following the end of the 2022/23 financial year - New Forest National Park Authority was one such organisation. This has led to disclaimed or qualified audit opinions being issued since that date for all such affected bodies. The government has been working to provide a framework and guidance to the bodies and their auditors on how to rebuild assurance back up to full audit opinions.
- 2.2 The purpose of this paper is for E&Y to provide the Resources, Audit and Performance Committee with further detail on the risk assessment procedures performed in respect of opening reserve balances. These procedures have been undertaken in response to the 2022/23 disclaimed audit opinion and in accordance with the National Audit Office's Local Authority Reset and Recovery Implementation guidance.
- 2.3 This update should be read in conjunction with our Audit Planning Report for the 2025/26 audit, issued on 22 April 2026.
- 2.4 We welcome the opportunity to discuss this report with you at the meeting on 7 September 2026, and to understand whether there are any additional matters which the committee considers may influence our risk assessment.

3 Recommendation

It is recommended that members note the External Audit Plan for rebuilding audit assurance.

Papers:

RAPC 599/26– Cover report

RAPC 599/26 Annex 1 – Ernst & Young: Rebuilding Audit Assurance

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