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Nottinghamshire County Council
By email

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17 December 2025

Dear Nigel

Nottinghamshire County Council - 2024/25

Following the Authority's approval of the accounts, we are pleased to advise you that we have issued our Independent Auditor's Report to Nottinghamshire County Council, in relation to the Authority's accounts for the year ended 31 March 2025.

We issued an unqualified opinion on the accounts on 17 December 2025.

This means that you will be able to publish the financial statements on your website in accordance with Regulation 10 without further delay. Regulation 10 of the Accounts and Audit (England) Regulations 2015 requires you to publish, which must include publication on your website:

- the statement of accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act;
- the annual governance statement approved in accordance with regulation 6(3); and
- the narrative statement prepared in accordance with regulation 8.

You will also need to publish the audit certificate on your website alongside the published financial statements. Our ability to issue the certificate is delayed because the National Audit Office has not yet issued group instructions to enable us to confirm we have completed our responsibilities related to the whole of government accounts process.

Following guidance issued to auditors by the National Audit Office, it is now our policy that our signed audit report should be published as part of the publication of your financial statements on your website.

We have provided the Authority with a copy of the financial statements for the year ended 31 March 2025 including our report on those statements. We outline below your responsibilities in respect of the use of our report.

Please ensure that:

- you only publish the financial statements accompanied by our report on those statements;

- you only publish the financial statements accompanied by any 'other information' provided to us before we issued our report and specifically referred to in our report; and
- you do not publish the financial statements accompanied by any other information not provided to us prior to issuing our report.

Please note that:

- the examination of the controls over the electronic publication of audited financial statements is beyond the scope of the audit of the financial statements and we cannot be held responsible for changes made to audited information after the initial publication of the financial statements and our report; and
- where you wish to publish or distribute the financial statements electronically, you are responsible for ensuring that the publication accurately presents the financial statements and our report on those financial statements. This responsibility also applies to the presentation of any financial information published in respect of prior periods.

Please feel free to contact me if you like clarification on any point. Thank you again to you and your team for the support and cooperation in enabling us to complete the audit of the financial statements in the difficult circumstances this year.

Kind Regards

Mark Surridge, Partner