

Our ref: TC202324/JM/OE

Malcolm Coe  
Director of Finance  
Torbay Council  
Town Hall  
Castle Circus  
Torquay  
TQ1 3DR

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**Grant Thornton UK LLP**

2 Glass Wharf  
Temple Quay  
Bristol  
BS2 0EL  
T +44 (0)117 305 7600

28 February 2025

Dear Malcolm

## Torbay Council: Auditor's reports on the financial statements

We are pleased to be able to advise you that the audit of the Council's financial statements for the year ending 31 March 2024 is now complete and a copy of our auditor's report is attached. Please include this auditor's report in your statement of accounts before publishing it on your website.

We have not issued our certificate of completion of the audit at this time because:

- We cannot formally conclude the audit and issue an audit certificate for Torbay Council for the year ended 31 March 2024 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until the National Audit Office has concluded their work in respect of WGA for the year ended 31 March 2024.

Please note that Regulation 16(1) of The Accounts and Audit Regulations 2015 requires the Council to publish (which must include publication on its website) a statement:

- that the audit has been concluded
- that the statement of accounts has been published
- of the rights of inspection conferred in local government electors by section 25 of the Local Audit and Accountability Act 2014 and the address at which, and the hours during which, those rights may be exercised.

As the audit has not yet been concluded, the Council cannot yet issue this statement. We therefore suggest that the Council include a clear statement on its website to this effect, with a link to the published statement of accounts. The notice of conclusion of the audit should then be added to the website alongside our audit certificate as soon as this is issued.

Please accept our thanks to everybody at the Council for your help and support during this year's audit. We have set out below further details regarding the finalisation and publication of the Council's statement of accounts, which includes the audited financial statements.

### **Auditor's reports on the financial statements**

We have noted your wish to publish and distribute the statement of accounts, which includes the financial statements, in electronic format. 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 the auditor cannot be held responsible for changes made to audited information after the initial publication of the financial statements and auditor's report;
- where you wish to publish or distribute the financial statements electronically (separately or within the statement of accounts), you are responsible for ensuring that the publication accurately presents the financial statements and auditor's report on those financial statements. This responsibility also applies to the presentation of any financial information published in respect of prior periods; and
- the auditor's report on the financial statements should not be reproduced or referred to electronically without our written consent.

Please ensure that:

- you publish the financial statements and the auditor's report on those statements together in the statement of accounts;
- you only publish the financial statements accompanied by the "other information" provided to us before we issued our audit report and specifically referred to in our audit report; and
- you do not publish the financial statements accompanied by any other information not provided to us prior to issuing our auditor's report.

Additionally, please ensure that you do not reproduce the signature of the auditor in any electronic format for any other purpose.

Please feel free to contact me if you would like clarification on any point.

Yours sincerely

*Julie Masci*

Julie Masci, Key Audit Partner

For Grant Thornton UK LLP