



<u>Committee and Date</u>	<u>Item</u>
West Mercia Energy Joint Committee	7
26 <sup>th</sup> September 2025	<u>Public</u>

## EXTERNAL AUDIT – AUDIT FINDINGS REPORT 2024/25

Responsible Officer Jo Pugh

e-mail: [jpugh@westmerciaenergy.co.uk](mailto:jpugh@westmerciaenergy.co.uk)

Tel: 0333101 4356

### 1. Summary

- 1.1 WR Partners, the Joint Committee's external auditors, have completed their audit work regarding the financial statements of the Joint Committee for the year ended 31<sup>st</sup> March 2025 and this report enables them to present their audit findings to the Joint Committee.

### 2. Recommendations

- 2.1 The Joint Committee are asked to consider and endorse, with appropriate comment, the contents of the audit findings report presented by WR Partners.

### REPORT

### 3. Risk Assessment and Opportunities Appraisal

- 3.1 The recommendations contained in this report are compatible with the provisions of the Human Rights Act 1998.
- 3.2 There are no direct environmental, equalities or climate change consequences arising from this report.
- 3.3 WR Partners' audit work was conducted in accordance with the International Standard on Auditing (UK).

#### 4. Financial Implications

4.1 There are no direct financial implications arising from this report.

#### 5. Background

5.1 At the Joint Committee of 28 September 2015, it was highlighted that from 1<sup>st</sup> April 2015 implementation of the Local Audit and Accountability Act 2014 meant that joint committees are no longer required to have their accounts separately prepared and audited. At this Joint Committee it was agreed to continue with an annual external audit in order to provide the Joint Committee with the necessary continued assurance regarding stewardship of funds.

5.2 WR Partners presented their audit plan for 2024/25 to the March Joint Committee which was considered and approved.

5.3 WR Partners have completed their audit work of the WME financial statements and they anticipate issuing an unqualified audit opinion following this Joint Committee meeting.

List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)

Joint Committee 14<sup>th</sup> March 2025 – External Audit Plan 2024/25

Joint Committee 28<sup>th</sup> September 2015 – Local Audit and Accountability Act

Member

Councillor P Stoddart of Herefordshire Council (Chair of the Joint Committee)

Appendices

WR Partners, Audit Findings Memorandum for Year Ended 31 March 2025