BROADLAND DISTRICT COUNCIL

The 2023/24 financial statements with a disclaimed audit opinion were approved on 20th February 2025 (Audit Committee was held on 13th February 2025), ahead of the backstop date of 28th February 2025 as set out in the ‘Accounts and Audit (Amendment) Regulations 2024’.

The scope of the auditors’ work is set out in the completion statement presented to the committee. Full assurance was not able to be gained due to incomplete audits in prior years but will be built up over time. Auditors are now working to clear the national backlog of Local Authority audits. Further details can be found here:

[Addressing the local audit backlog: modified or disclaimed audit opinions - GOV.UK](https://www.gov.uk/government/publications/addressing-the-local-audit-backlog-modified-or-disclaimed-audit-opinions/addressing-the-local-audit-backlog-modified-or-disclaimed-audit-opinions)