

AM 721/25

**NEW FOREST NATIONAL PARK AUTHORITY
AUTHORITY MEETING – 16 OCTOBER 2025**

EXTERNAL AUDITOR'S ANNUAL RESULTS REPORT 2024/25

Report by: Simon Mathers - Ernst & Young LLP, External Auditors to the Authority and
Nigel Stone, Chief Finance Officer

1 Summary

- 1.1 **Annex 1** contains the Annual Audit Results Report for 2024/25 from our External Auditors Ernst & Young LLP.
- 1.2 Work is still underway on the audit, as listed in Appendices B and D, and further updates on the live position will be provided at the meeting.
- 1.3 As per previous years, on page 30 of the document Ernst & Young have included a proposal to increase the base audit fee, for the work they have already carried out, although no figure is provided. Whilst there is continued acknowledgement from us that some audit risks, rules or processes may have slightly changed since the original fees were set, any significant rise in the fee is clearly unjustified, particularly given the likely disclaimed / qualified audit opinion. This matter will be taken to Public Sector Audit Appointments Ltd (PSAA), who oversee the appointment of our auditors, set the scale fees and arbitrate on any disputes.

2 Recommendation

It is recommended that the Authority accept the report.

Papers:

AM 721/25 – Annual Audit Report 2024/25 Cover Paper
AM 721/25 – Annex 1, Annual Audit Results Report 2024/25

Equality and Diversity Implications:

There are no specific equality or diversity implications arising out of this report

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