



Executive Summary for the Draft External Audit Annual Report

Committee members should note the Auditor's Annual Report remains in draft until our audit opinion is signed, however, we do not anticipate any changes to this document.

This Auditor's Annual Report provides a summary of the findings and key issues arising from our 2024-25 audit of Boston Borough Council.

Accounts: We provide an opinion as to whether the accounts give a true and fair view of the financial position of the Council and of its income and expenditure during the year. We confirm whether the accounts have been prepared in line with the CIPFA/LASSAC Code of Practice in Local Authority Accounting ('the Code'). We have nothing to report on this matter.

Narrative Report: We assess whether the narrative report is consistent with our knowledge of the Council. We have nothing to report on this matter.

Value for Money: We assess the arrangements in place for securing economy, efficiency and effectiveness (value for money) in the Council's use of resources and provide a summary of our findings in the commentary in this report. We are required to report if we have identified any significant weaknesses as a result of this work. We have nothing to report on this matter.