

Independent auditor's report to the members of Harborough District Council

Audit completion

Disclaimer of opinion on the financial statements

In our auditor's report, issued on 24 February 2026, for Harborough District Council (the 'Authority') for the year ended 31 March 2025, we reported a disclaimer of opinion on the Authority and Group's financial statements.

We explained that we could not formally conclude the audit and issue the audit certificate for the Authority for the year ended 31 March 2025, in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice, until we had received confirmation from the National Audit Office (NAO) that the audit of the Whole of Government Accounts (WGA) is complete for the year ended 31 March 2025. The NAO has now concluded their work in respect of WGA for the year ended 31 March 2025 and confirmed that audit certificates held open in relation to this can be issued. We are therefore satisfied all audit work necessary has been completed.

Report on other legal and regulatory requirements – the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

In our auditor's report for the year ended 31 March 2025 issued on 24 February 2026 we reported that we have nothing to report in respect of whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025 except on 12 November 2025 we identified a significant weakness in the Authority's arrangements for Governance for the year ended 31 March 2025. This was in relation to the Authority's arrangements to prepare accurate and timely financial statements.

We recommended that the Authority should ensure that;

- the control environment is strengthened to ensure that the bank reconciliation is brought up to date as soon as possible, and the impact of reconciling items are appropriately reflected in statutory reporting;
- sufficient skills and experience are in place within the finance team to enable the production of financial statements that are compliant, timely and supported by appropriate evidence that is right first time; and
- a detailed delivery plan is put in place that is monitored and reported on on a sufficiently regular basis to enable problems to be identified and rectified prior to the publication of the 2025/26 financial statements.

No matters have come to our attention since that date that would have resulted in any additional exception reporting on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

Report on other legal and regulatory requirements – audit certificate

We certify that we have completed the audit of Harborough District Council for the year ended 31 March 2025 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

Use of our report

This report is made solely to the members of the Authority, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the Authority's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the Authority's members as a body, for our audit work, for this report, or for the opinions we have formed.

Helen Lillington

Helen Lillington, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Birmingham

16 September 2026