

# **Audit completion certificate to the members of Tamworth Borough Council**

## **Certificate**

We certify that we have completed the audit of Tamworth Borough Council (the 'Council') for the year ended 31 March 2024 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice ("the Code").

In the audit completion certificate we are only required to report additional matters where these are specified in the Code. There are no such matters we need to report.

## **Auditor's responsibilities**

We are required under the Code, issued by the National Audit Office, to issue an audit completion certificate to certify the completion of the audit for the financial year. The effect of the certificate is to close the audit for the year. It marks the point when the auditor's responsibilities in respect of the audit of the period covered by the certificate have been discharged.

In our auditor's report issued on 20 December 2024, we issued our opinion on the Council's financial statements and our report on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024, but we were unable to issue our audit completion certificate for the following reason:

- Our Whole of Government Accounts work for the year ended 31 March 2024, as mandated under the National Audit Office's (NAO's) group instructions, was not yet complete. Confirmation had not yet been received from the National Audit Office (NAO) that the Whole of Government Accounts audit for 2023-24 had been certified by the Comptroller and Auditor General (C&AG) and we were therefore unaware if any further work would be required to discharge our auditor's duties in relation to consolidation returns under the Code.

We have now completed the Whole of Government accounts work for the year ended 31 March 2024 mandated under the NAO group instructions and no additional procedures were required. On 17 July 2025 we received confirmation that the C&AG had certified the Whole of Government Accounts for 2023-24 on 14 July 2025.

## **Use of our certificate**

This certificate is made solely to the Members of the Council, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 44 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 Council's members those matters we are required to state to them and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Council and the members of the Council as a body, for our audit work, for this certificate, or for the opinions we have formed.

*L Hinsley*

Laura Hinsley, Key Audit Partner

for and on behalf of Azets Audit Services, Local Auditor

Birmingham

24 July 2025