



## **Notice of conclusion of audit**

### **Annual Governance & Accountability Return (AGAR) for year ended 31 March 2025**

Accounts & Audit Regulations 2015 (SI 2015/234 as amended by SI 2024/907)

1. Since the creation of Salisbury City Council on 1 April 2009 until 31 March 2024 the Council has been designated a 'smaller authority' subject to AGAR rules, appointed an external auditor by the Smaller Authorities Audit Appointments (SAAA). The Council produced annual accounts for every financial year between 2009/10 – 2023/24; each of which were audited in accordance with AGAR rules. The audited accounts are available on the Council website.
2. Due to the Council's growth and expanded service provision during that time both its gross expenditure and income exceeded £6.5m, which caused the Council to be redesignated a 'principal authority' on 1 April 2024. The Council was subject to Statement of Recommended Practice (SoRP) accounts and audit rules, with an external auditor to be appointed by the Public Sector Audit Appointments (PSAA). Unfortunately the PSAA was unable to arrange the appointment of an external auditor for the Council. As a result the accounts for year ended 31 March 2025 are unaudited by an external auditor.
3. The local government audit threshold was raised from £6.5m to £15m in 2025 and as a result the Council has been redesignated a 'smaller authority' from 1 April 2025, subject to the AGAR rules once again, with an external auditor to be appointed by the SAAA.
4. Given the shifting audit environment, to provide continuity for the electors and stakeholders, the Council produced two sets of accounts for year ended 31 March 2025 to comply with both AGAR and SoRP rules. Both sets of accounts are available on the Council's website.
5. The Annual Governance & Accountability Return including the Internal Audit Report 2024/25 (but excluding the External Auditor's Report and Certificate 2024/25 for the above reason) is available for inspection and copying on the Council website, or, by any local government elector of the area of Salisbury on application to: Steve Bishop, RFO, [sbishop@salisburycitycouncil.gov.uk](mailto:sbishop@salisburycitycouncil.gov.uk), 01722 342866.