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

Audit completion

Disclaimer of opinion on the financial statements

In our auditor's report, issued on 12 February 2026, for Sevenoaks 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 12 February 2026 we reported that:

- We have nothing to report in respect of the above matter except on the 26 November 2025, we identified a significant weakness in the Authority's governance arrangements and improving economy, efficiency, and effectiveness for the year ended 31 March 2025. This was in relation to the Authority's close-down and financial reporting arrangements.

  We therefore issued the following key recommendation:

  - The Authority must urgently strengthen its close down and financial reporting arrangements by addressing skills and capacity gaps within the finance team. In addition, all outstanding internal control recommendations raised in our 2023-24 Audit Findings Report should be prioritised and fully implemented to ensure the Authority complies with accounting standards and readiness for accelerated statutory deadlines for the publication of audited accounts.

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 Sevenoaks 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.

Parris Williams

Parris Williams, Key Audit Partner

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

London

17 July 2026