Independent auditor's report to the Members of Dover District Council

Audit completion

Disclaimer of opinion on the financial statements

In our auditor's report, issued on 24 February 2026, for Dover District Council (the 'Authority') for the year ended 31 March 2025, we reported a disclaimer of opinion on the Authority'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 completed the work necessary in relation to the Authority's consolidation returns and 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. This work is now complete, and 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 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 that:

On 21 March 2024, we first identified significant weaknesses in the Authority's arrangements for financial sustainability and governance. These related to outstanding bank reconciliations, financial performance information provided to members, ensuring adequate oversight of the internal control and governance frameworks, and ensuring new project management arrangements were followed, reviewed and monitored. On 17 January 2025, we previously reported four written recommendations to the Authority under section 24 of the Local Audit and Accountability Act 2014. Three remained in place for 2024-25. We recommended that the Authority to put in place arrangements to:

- complete all bank reconciliations to date, maintaining their regular completion thereafter and clearance of suspense accounts.
- ensure that there is adequate oversight of the internal control and governance frameworks.
- address the recommendations made in the Internal Audit review regarding system implementation projects before further system implementations are undertaken.

One written recommendation was reclassified during 2024-25 as a key recommendation in relation to financial sustainability and embedding financial reporting to members. On 18 September 2025, we recommended that the Authority embed its new quarterly financial performance report and demonstrate that it enables members to provide appropriate oversight and financial governance.

On 18 September 2025 we also identified significant weakness in the Authority's arrangements for governance. When considering the Authority's progress against external and internal audit recommendations, we developed concerns regarding the Authority's approach to external challenge. We recommended that the Authority reviewed its approach to external feedback with a focus on transparency and being open to challenge to demonstrate an exercising of corporate grip.

On 29 January 2026, we identified a further significant weakness in the Authority's governance arrangements. The Authority has continued to produce financial statements that do not meet the disclosure requirements set out in the Code of Practice on Local Authority Accounting. We recommended that the Authority continues an accelerated path of land and building valuations and completing a full Beacon valuation of council dwellings in 2025-26.

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 Dover 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.

Sophia Brown

Sophia Brown, Key Audit Partner

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

London

10 July 2026