

Independent auditor's report to the members of Ribble Valley Borough Council

Audit completion

Opinion on the financial statements

In our auditor's report, issued on 9 February 2026, for Ribble Valley Borough Council (the 'Authority') for the year ended 31 March 2025, we reported an unqualified 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 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 the year ended 31 March 2025 issued on 9 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 20 November 2024 we identified a significant weakness in the Authority's arrangements for improving economy, efficiency and effectiveness for the year ended 31 March 2024. This related to the Authority needing to improve and embed its performance management arrangements and ensuring it has the capacity to significantly improve its performance management arrangements.

We recommended that the Authority:

- develop a new performance framework for the Corporate Plan setting out priority actions and success measures and is baselined.
- develop an annual delivery plan with targets.
- introduce annual business planning aligned to the budget setting process.
- ensure performance reports with target and actual measures, RAG rating, and appropriate benchmarking, are integrated with quarterly finance and risk reporting.
- improve its data quality;
- ensure appropriate use of the Pentana Performance System to record performance and ensure staff are trained to use it; and
 - use the Local Government Association (LGA) Corporate Peer Challenge process.

We have found that limited progress has been made and we have updated our recommendation to include that the Authority should ensure it has sufficient capacity to respond to external audit

recommendations in a timely manner. Therefore, the significant weakness remains in place for the year ended 31 March 2025.

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 Ribble Valley Borough 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.

Elizabeth Luddington

Elizabeth Luddington, Key Audit Partner

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

Manchester

13 July 2026