

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HAMPSHIRE COUNTY COUNCIL

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2024 issued on 24 February 2025 we reported that we could not express an opinion on the financial statements.

Issue of audit opinion on the pension fund financial statements

In our audit report for the year ended 31 March 2025 issued on 24 February 2025 we reported that, in our opinion the pension fund's financial statements:

- gave a true and fair view of the financial transactions of the pension fund during the year ended 31 March 2024 and the amount and disposition of the fund's assets and liabilities as at 31 March 2024; and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24.

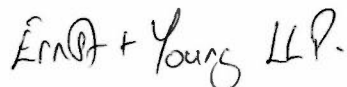
Certificate

Delay in certification of completion of the audit

In our report dated 24 February 2025, we explained that we could not formally conclude the audit and issue an audit certificate until we had completed the work necessary to issue our assurance certificate in respect of the Authority's Whole of Government Accounts consolidation pack. This assurance statement has now been issued and the NAO as group auditor has confirmed that no further assurances will be required from us as component auditors of Hampshire County Council.

No matters have come to our attention since that date that would have resulted in additional exception reporting on significant weaknesses in the Authority's value for money arrangements.

We certify that we have completed the audit of the accounts of Hampshire County Council in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.



Kevin Suter (Key Audit Partner)
Ernst & Young LLP (Local Auditor)
Southampton
19 August 2025