

Cllr Brotherton
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16 November 2023

Dear Cllr Brotherton

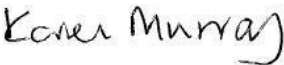
Conclusion of pending matters– Audit completion report

Following on from the September 2023 Accounts and Audit Committee meeting and as required by International Standards on Auditing (UK and Ireland), I am writing to communicate the conclusion of those matters that were marked as outstanding within the Audit Completion Report dated 27 September 2023. The outstanding matters and the conclusions reached are detailed below:

Matter	Conclusion reached
Property, Plant and Equipment (including investment properties)	We have received the Council's assessment of the impacts of Reinforced Autoclaved Aerated Concrete (RAAC) and have completed our review of this. There are no additional matters to report to the Committee from this work.
Group Consolidation	We have completed our work on the Group Consolidation. There are no additional matters to report to the Committee from our work.
Technical Review of Statement of Accounts	The technical review of the statement of accounts has been completed, and other than the misstatements detailed in Appendix 1, there are no matters to bring to your attention.
Whole of Government Accounts	We are still waiting confirmation of the sampled entities from the NAO therefore this work is still to be completed.
Financial statements, Annual Governance Statement and letter of representation	We have received the final signed statements, Annual Governance Statement (updated) and the signed letter of representation. There are no matters arising to report to the Committee.

Audit review and quality control	We have completed our final review and closure procedures, and other than the misstatements detailed in Appendix 1, there are no matters to bring to your attention.
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Yours sincerely



Karen Murray
Partner
16 November 2023

Appendix A – Summary of Misstatements

This appendix outlines the misstatements identified during the course of the audit (which were not previously reported in Audit Completion Report presented to the Accounts and Audit Committee in September 2023), above the trivial threshold for adjustment of £348k.

The only changes were in respect of the following disclosures:

Cash Flow Statement : Reclassification of £66,338k between notes 28b and note 29 (Investing activities) in relation to receipts from capital loans. This was also updated in the comparative figures (20/21)

Note 10 - Earmarked reserves : The NDR rates exceptional deficit reserve S31 grants and NDR Deficit Reserve lines have been combined to show a surplus earmarked reserve.

Note 13- Taxation and non-specific grant income : Reclassification of £1,353k between council tax income and non-domestic rates income.

Note 18- Financial instruments : MAHL loan figure updated to £36,978k from £29,649k to ensure consistency with other tables within the note.

Note 18- Financial instruments : Updated fair value of MAHL loans figures for 21/22 and 20/21 to reflect figures in the Link reports.

Note 27- Unusable reserves- Pension reserves note amended to show the correct the signage.

Note 30- Cash flow statement : Financing activities- Inclusion of 'reconciliation of liabilities arising from financing activities' table.

Note 32- Trading operations : Trading Operations surplus figure updated.

Note 37- Officers' Remuneration (Senior Officers) : Salary figures for the Director of Finance and Director of Public Health updated to £101,571.

Note 37- Officers' Remuneration (£50k banding) : Individuals whose salary is over £150,000 removed to comply with CIPFA guidance.