

<b>AUDIT COMMITTEE</b>	<b>AGENDA ITEM No. 5</b>
<b>20 JUNE 2022</b>	<b>PUBLIC REPORT</b>

Report of:	Cecilie Booth – Interim Corporate Director of Resources	
Cabinet Member(s) responsible:	Cllr Coles – Cabinet Member for Finance	
Contact Officer(s):	Cecilie Booth – Interim Corporate Director of Resources	Tel. 384564

**ANNUAL AUDIT LETTER FOR THE YEAR ENDED 31 MARCH 2020**

R E C O M M E N D A T I O N S	
<b>FROM:</b> Cecilie Booth – Interim Corporate Director of Resources	<b>Deadline date:</b> 20 June 2022
<p>It is recommended that Audit Committee:</p> <p>1. Receive and note the “<i>Auditors Certificate of the Opinion Previously Issued in Advance of the Audit and Annual Audit Letter for the year ended 31 March 2020</i>” from Ernst &amp; Young (EY) on behalf of the Council.</p>	

**1. ORIGIN OF REPORT**

- 1.1 To receive and note the “*Auditors Certificate of the Opinion Previously Issued in Advance of the Audit and Annual Audit Letter for the year ended 31 March 2020*” from Ernst & Young (EY) on behalf of the Council.

**2. PURPOSE AND REASON FOR REPORT**

- 2.1 This is the report covering the requirement of the National Audit Office (NAO) Code of Audit Practice for EY to issue an Annual Audit Letter to Those Charged with Governance (the Audit Committee) following the conclusion of the audit and issue of the audit certificate. This means that the 2019/20 audit is now complete and closed.

- 2.2 This report is for the Audit Committee to consider under its Terms of Reference No.

*2.2.1.5 To consider the external auditors annual letter, relevant reports, and the report to those charged with governance and*

*2.2.1.7 To comment on the scope and depth of external audit work and to ensure it gives value for money*

**3. TIMESCALES**

Is this a Major Policy Item/Statutory Plan?	<b>NO</b>	If yes, date for Cabinet meeting	n/a
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#### **4. BACKGROUND INFORMATION**

- 4.1 In the report dated 21 June 2021, EY explained that they could not formally conclude the audit on that date until the work necessary to issue their assurance statement in respect of the authority's Whole of Government Accounts (WGA) consolidation pack had been completed. This work is no longer required.
- 4.2 This certificate has been issued now as EY required confirmation from the HM Treasury (HMT), that as the 2019/20 data submission cycle had closed before the Council could submit its return and it was no longer possible for entities to submit their cycle 2 data, the audit responsibility to issue an assurance statement in respect of the Council's Whole of Government Accounts consolidation pack was removed.
- 4.3 EY have confirmed that no matters have come to their attention since that date that would have a material impact on the financial statements on which they gave an unqualified opinion and no matters have come to their attention that would have resulted in a different opinion on the financial statements or additional exception reporting on significant weaknesses in the Authority's value for money arrangements.
- 4.4 The Council can confirm that there have been no changes to the 2019/20 Accounts or the Final Audit Report 2019/20 since the reports went to Audit Committee in June 2021
- 4.5 EY have certified that they have completed the audit of the accounts of Peterborough City 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.

#### **5. APPENDICES**

- 5.1 Appendix A - Auditors Certificate of the Opinion Previously Issued in Advance of the Audit  
Appendix B - Annual Audit Letter for the year ended 31 March 2020