



3. The appointed auditor will update the Committee at its meeting on 5 October 2022 on the final stages of the audit and any matters that require to be drawn to the Committee's attention. At the current time the one matter that remains outstanding is the sector wide issue relating to the treatment of Infrastructure assets as detailed in the auditors report at page 13.

### **Internal Control and Written Representations**

4. The report highlights that there are areas of concern identified in the design or operation of internal controls that might result in a material error in the Statement of Accounts and that there are agreed actions in place to mitigate these issues moving forward. It also confirms that the Auditor is satisfied with the draft Annual Governance Statement, which was approved at the Committee meeting on 11 September 2019.
5. The appointed auditor requested a management letter of representation in which under delegations is the responsibility of the Deputy Chief Executive and Director of Finance, as the Council's Section 151 Officer. A draft of that letter is contained within the auditors report and will be completed after the Committee has approved the accounts presented to it and received the attached auditors report.

### **Council's Use of Resources**

6. The report identifies that, having carried out the assessment of the Council's use of resources the appointed auditor anticipates issuing an unmodified conclusion on its efficacy.

### **Conclusions**

7. The Audit Results Report summaries the auditor's conclusions in respect of the Statement of Accounts 2018/19.

## **IMPLICATIONS**

### **Communities and Environment**

None specific.

**Author: Jane Greer, Director of Communities and Environment**

### **Finance**

The Interim Audit Completion Report provides important information relating to the Council's Statement of Accounts and its Use of Resources conclusion provided by its appointed auditor.

**Author: Simon Freeman, Deputy Chief Executive and Director of Finance**

### **Housing**

None specific.

**Author: Andrew Murray, Director of Housing**

## **Strategic Growth and Regeneration**

None specific

**Author: Andrew Bainbridge, Director of Strategic Growth and Regeneration**

## **Governance and Corporate Services**

The report provides independent assessment of the Council's governance arrangements in its assessment of the Annual Governance Statement.

**Author: Simon Hill, Director of Governance and Corporate Services**

## **Appendices**

Appendix 1 – BDO LLP – Interim Audit Completion Report: Year ended 31 March 2019

## **Background Papers**

None.