



Our ref: 979/920878

17 September 2021

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Dear Louise

Letter of Clarification to be read in conjunction with the External Auditor's Report on the Annual Governance and Accountability Return for the Year ended 31 March 2021

Our report included the following statement within 'Other matters not affecting our opinion which we draw to the attention of the authority':

The council have deemed it inappropriate to have a formal engagement set up with the Internal Auditor. Regulation 5 (1) of the Accounts and Audit Regulations 2015 requires that the council undertakes an effective internal audit. Without a formal arrangement it may be difficult for the Council to assess how effective the internal audit is in satisfying this requirement. We would suggest in future that there are parameters agreed with the Internal Auditor.

It has since been confirmed by the Council that there was a formal tendering and engagement process undertaken in relation to the Internal Auditor but due to the passing of time and changes of computers a copy could not be located for review. Therefore, the additional paragraph is drawing attention to an unnecessary point.

Yours sincerely