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Appendices

1. Required communications with the Audit, Compliance and Governance Committee

Welcome

The purpose of this report is to give you an overview of the nature and scope of our audit work and bring to your attention the key aspects of the audit. The document also ensures that there is good communication between us, as auditors, and you.

If you have any queries regarding the plan, including the arrangements noted below, then please do not hesitate to contact us.

This Audit Plan has been prepared for the sole use of the management and those charged with governance of the Council. Except where required by law or regulation, this report should not be made available to any other parties without our prior written consent. No responsibilities are accepted by Bishop Fleming towards any party acting or refraining from action as a result of this plan.

We are issuing our 2023/24 External Audit Plan now, as it is our intention to issue your Audit Plan as close to the year-end to which it relates, to ensure that there is timely discussion of the key areas of focus. We have waited until your previous auditors Grant Thornton have confirmed that they are unlikely to complete your 2022/23 audit before the backstop deadline. We will communicate any changes with you, as our audit progresses.

Nathan Coughlin – Key Audit Partner

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1. General Audit Information

1.1. Engagement objectives and scope

The scope of our work is set in accordance with the National Audit Office's Code of Audit Practice (The Code) and the International Standards on Auditing (ISAs) (UK). Our work is planned to provide a focused and robust audit. We are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of Cheltenham Borough Council ('the Council') and the Cheltenham Borough Council Group ('the Group') at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Throughout the audit we will also ensure that, in line with the latest Auditing Standards, we communicate on a regular basis with those charged with governance.

The Group referred to above includes the consolidated results of both the Council and its trading subsidiary Cheltenham Borough Homes Limited and its joint venture Gloucestershire Airport Limited. Bishop Fleming are already the auditors of Cheltenham Borough Homes so will already be able to obtain the relevant assurance over the results of this company that will be consolidated into the group accounts.

The consolidated accounts also equity account for your share of the profits or losses and net assets of the joint venture Gloucestershire Airport Limited. The share of profit or loss of the airport is unlikely to be a material balance to the group financial statements, however, the balance sheet is material to the group. Therefore, we will seek to rely on the work of the auditors of Gloucester Airport Limited to obtain assurance over the Group's share of their net assets. We will liaise with Hazlewoods, the auditors of Gloucestershir Airport Limited to obtain the relevant assurances that we require over their balances that are material to our consolidated financial statements.

We are also required to satisfy ourselves that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024. The Code of Audit Practice requires us to report on the Council's arrangements under three specified reporting criteria:

- Financial sustainability – how the Council plans and manages its resources to ensure it can continue to deliver its services;
- Governance – how the Council ensures it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness – how the Council uses information about its costs and performance to improve the way it manages and delivers its services.

The respective responsibilities of the audited body and the auditor are summarised in The Code. They are also set out in the PSAA Statement of Responsibilities of auditors and audited bodies issued by Public Sector Audit Appointments (PSAA), the body responsible for appointing us as your external auditor.

1.2. Impact of audit backlog

Over the last year there have been a number of consultations ongoing on how to effectively clear the backlog in local authority audit.

In the spring, prior to the general election, the Department for Levelling Up, Housing and Communities (DLUHC) outlined a comprehensive plan involving three key phases to address the backlog and reform the local audit process:

1. **Reset Phase:** This phase focuses on clearing the backlog of audits up to the financial year 2022/23 by a proposed backstop date. Auditors would be required to issue opinions based on the work completed at a backstop date, even if it means providing modified or disclaimed opinions due to the tight deadlines.
2. **Recovery Phase:** Following the reset, this phase aims to stabilize the audit process and prevent future backlogs by setting clear backstop dates for subsequent years. The goal is to ensure that audits are completed timely while maintaining auditor independence and compliance with auditing standards.
3. **Reform Phase:** This long-term phase addresses systemic challenges within the local audit system. It includes measures to enhance auditor capacity, improve financial reporting standards, and ensure sustainable and timely audits. The Financial Reporting Council (FRC) and other system partners will play a crucial role in implementing these reforms.

The intention when this plan was issued was that the backstop date for 2022/23 audits would be 30 September 2024. The general election has delayed the finalisation of plans and supporting changes in legislation and guidance required. The intention to use a backstop date to support a reset and recovery phase has since been ratified by the new government.

The first backstop date has now been set as 13 December 2024 to clear the backlog of unaudited accounts up to and including financial year 2022/23.

The proposed legislation will include five further backstop dates up to and including financial year 2027/28 to allow for a phased return to a timely audit sign-off. The current proposed backstop dates are:

- FY up-to-and-including 2022/23: 13 December 2024
- FY2023/24: 28 February 2025
- FY2024/25: 27 February 2026
- FY2025/26: 31 January 2027
- FY2026/27: 30 November 2027
- FY2027/28: 30 November 2028

Your current auditors Grant Thornton have already indicated that despite the movement in the audit backstop date, they will not have resource to complete start your 2022/23 audit before 13 December 2024. They will provide a disclaimed audit opinion over your 2022/23 financial statements that will state that they cannot express an opinion over the financial statements as no audit work has been completed.

This has implications on the audit opinion that we will be able to provide in 2023/24, as the opening balance sheet at 31 March 2023 and the Comprehensive Income and Expenditure Statement for 2022/23 have not been audited. This will most likely result in a disclaimer opinion being provided for the statement of accounts for the year ended 31 March 2024 highlighting this issue.

We will need to complete additional procedures over the 31 March 2023 balance sheet and reserves to obtain additional audit assurance to move towards a position where a clean audit opinion could be provided from the year ending 31 March 2025 onwards. In many cases, assurance is obtained over balance sheet values by auditing movements from the opening position, for example auditing additions, disposals and depreciation of property, plant and

equipment balances. This is not possible if we have no assurance over the opening balances. A tailored programme of audit work will need to be created to address these challenges. This work may need to be fairly extensive.

DLUHC are looking for recovery to be as swift as possible and for disclaimed opinions being restricted to the next two years (up to and including the 2024/25 financial statements).

1.3. Audit reports

Financial statements

On completion of our audit work on the financial statements, we will issue our Audit Completion Report to those charged with governance, which will set out our findings.

In our Auditor's Report we will report on the basis under which the financial statements have been prepared and whether they give a true and fair view. The audit report will also:

- report on whether other information presented with the audited financial statements (for example, the Narrative Report and Annual Governance Statement) is materially consistent with the financial statements or our knowledge obtained in the audit; and
- conclude on the appropriateness of management's use of the going concern basis of accounting.

The form and content of our Auditor's Report may need to be amended in light of our audit findings.

We are required to report to you by exception the following matters, if:

- the Annual Governance Statement does not comply with "Delivering Good Governance in Local Government: Framework 2016 Edition" published by CIPFA/SOLACE; or
- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the Council under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

Where no matters are identified, this will also be confirmed.

Value for Money arrangements

On the completion of our work on whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources, we will issue our Auditor's Annual Report to those charged with governance. This will provide a commentary on the Council's arrangements under the three specified criteria. The report will also set out whether any significant weaknesses were identified and any relevant recommendations.

1.4. Audit materiality

In planning and performing our audit work we will consider whether the financial statements are free from 'material misstatement'.

Materiality is an expression of the relative significance of a particular matter in the context of the financial statements as a whole. In general, misstatements, including omissions, are considered

to be material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The assessment of whether a misstatement is material in the context of the financial statements is a matter of professional judgement and will have regard to both the size and the nature of the misstatement, or a combination of both. It is also affected by our perception of the financial information needs of users of the financial statements. Thus, different materiality levels may be appropriate when considering different aspects of the financial statements.

If there are any areas of specific concern in which you would like us to pay particular attention to then we will be pleased to discuss this with you, and whether our audit approach can be readily adapted to accommodate such a level in that area, or whether it will be more appropriate for a special exercise to be carried out on the area.

Our basis of materiality has been set as follows:

| | Basis of materiality |
|---|---|
| Cheltenham Borough Council (and Group) | 2% of gross expenditure Based upon the 2022/23 financial statements this equates to £1,974,000 for the Council and £2,018,000. |

Whilst the level of materiality is applied to the financial statements as a whole, we must also address the risk that any identified unadjusted audit differences are material when considered in aggregate. To reduce the risk of this being the case, we apply a lower level of materiality which we utilise within our work, known as Performance Materiality. This is set at a lower level than overall materiality and is determined by our assessment of the element of audit risk that pertains to the internal control environment of the Council.

1.5. Risk assessment and significant risks

Financial statements

When planning our audit work, we will seek to minimise the risk of material misstatements occurring in the financial statements. To do this, we consider both the risk inherent in the financial statements themselves and the control environment in which the Council operates. We then use this assessment to develop an effective approach to the audit.

This risk assessment directs our testing towards the balances and transactions at the greatest risk of material misstatement so as to minimise the risk of undetected material misstatements. However, we do not test every group of transactions or balances but carry out sample testing of balances and transactions.

Therefore, there is an inherent and unavoidable risk that some material misstatements may not be detected and therefore audit procedures should not be relied upon to detect all material misstatements, fraud, irregularities or instances of non-compliance.

Based on our knowledge of the Council, we have identified the following as significant risk areas to be addressed during the audit. We understand that CIPFA LASAAC will be consulting on temporary changes to the Code of Practice on Local Authority Accounting to reduce burdens on those who prepare and audit local body accounts. These proposed changes include simplifying the professional revaluation of operational property, and reducing disclosure requirements around net pension assets and liabilities for at least 2 years. This may affect the significant risks we have currently identified and the approach we have proposed to address these risks:

| Risk | Audit Approach |
|---|---|
| <p>Management override of controls (required under the ISAs)</p> <p>(Applicable to Group and Council)</p> | <p>We are required by auditing standards (ISA 240) to consider fraud and management override of controls to be a significant risk for all audits as no matter how strong a control environment, there is the potential for controls to be overridden or bypassed. To address this risk, we will:</p> <ul style="list-style-type: none"> • Review the reasonableness of accounting estimates and critical judgements made by management; • Test material journals processed at the year-end; and • Test other journals with key risk attributes. <p>In testing journals, we will use data analytics tools to interrogate the whole population of journals posted in the year and focus on those with key risk factors.</p> |
| <p>Fraud in revenue recognition (required under the ISAs)</p> <p>(Applicable to Group and Council)</p> | <p>There is also a rebuttable presumption under auditing standards that revenue may be misstated due to improper recognition of revenue. This presumption may be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud in revenue.</p> <p>Having considered the risk factors set out in ISA240 and the nature of the revenue streams of the Council, we have concluded that the risk of fraud arising from revenue recognition can be rebutted because:</p> <ul style="list-style-type: none"> • There is little incentive to manipulate revenue recognition; • Opportunities to manipulate revenue recognition are very limited; and • The culture and ethical framework of local authorities, including Cheltenham Borough Council, mean that all forms of fraud are seen as unacceptable. <p>External revenue in Cheltenham Borough Homes is not material to the Group.</p> |
| <p>Fraud in expenditure recognition</p> <p>(Applicable to Group and Council)</p> | <p>Practice Note 10: Audit of Financial Statements and regularity of public sector bodies in the United Kingdom sets out that the risk of fraud related to expenditure is also relevant. We therefore need to consider whether we have any significant concerns about fraudulent financial reporting of expenditure which would need to be treated as a significant risk for the audit.</p> <p>We do not consider this to be a significant risk for Cheltenham Borough Council because:</p> <ul style="list-style-type: none"> • Expenditure is well controlled, and the Council has a strong control environment; and • The Council has clear and transparent reporting of its financial plans and financial position. |
| <p>Valuation of land and buildings (and Council Dwellings)</p> <p>(Applicable to Council)</p> | <p>There is a risk over the valuation of these assets due to the values involved and the high degree of estimation uncertainty, due to the sensitivity of the estimate to changes in key assumptions and judgements. To address this risk, we will:</p> <ul style="list-style-type: none"> • Document our understanding of the processes and controls put in place by management, and evaluate the design of the controls; • Review the instructions provided to the valuer and the valuer's skills and expertise, in order to determine if we can rely on the management expert; • Write to the valuer to confirm the basis on which the valuation was carried out; • Confirm that the basis of valuation for assets valued in year is appropriate based on their usage; • Review the appropriateness of assumptions used in the valuation of land and buildings. For assets not formally revalued in the year we will assess how |

| Risk | Audit Approach |
|---|---|
| | <p>management has satisfied itself that these assets are not materially different from the current value at the year-end;</p> <ul style="list-style-type: none"> • Review accuracy and completeness of information provided to the valuer, such as floor areas; • Test a sample of revaluations made during the year to ensure that they have been input correctly into the Council's asset register; and • Form our own expectations regarding the movement in property values and comparing this to the valuations reflected in the Council's financial statements, following up valuation movements that appear unusual. |
| <p>Valuation of investment properties (Applicable to Council)</p> | <p>There is a risk over the valuation of these assets due to the values involved and the high degree of estimation uncertainty, due to the sensitivity of the estimate to changes in key assumptions and judgements. To address this risk, we will:</p> <ul style="list-style-type: none"> • Document our understanding of the processes and controls put in place by management, and evaluate the design of the controls; • Review the instructions provided to the valuer and the valuer's skills and expertise, in order to determine if we can rely on the management expert; • Write to the valuer to confirm the basis on which the valuation was carried out; • Confirm that the basis of valuation for assets valued in year is appropriate based on their usage; • Review the appropriateness of assumptions used in the valuation; • Review accuracy and completeness of information provided to the valuer, such as floor areas; • Test a sample of revaluations made during the year to ensure that they have been input correctly into the Council's asset register; and • Form our own expectations regarding the movement in property values and comparing this to the valuations reflected in the Council's financial statements, following up valuation movements that appear unusual. |
| <p>Valuation of Heritage Assets (Applicable to Council)</p> | <p>There is a risk over the valuation of these assets due to the values involved and the high degree of estimation uncertainty and subjectivity. To address this risk, we will:</p> <ul style="list-style-type: none"> • Review the instructions provided to the valuer (the insurer) and the valuer's skills and expertise, in order to determine if we can rely on the management expert; • Write to the valuer to confirm the basis on which the valuation was carried out; • Confirm that the basis of valuation for assets valued in year is appropriate; • Review the appropriateness of assumptions used in the valuation; • Review accuracy and completeness of information provided to the valuer. |
| <p>Valuation of the pension fund net liability (Applicable to Group and Council)</p> | <p>There is a risk over the valuation of the pension fund net liability due to the values involved and the high degree of estimation uncertainty, due to the sensitivity of the estimate to changes in key assumptions. To address this risk, we will:</p> <ul style="list-style-type: none"> • Document our understanding of the processes and controls put in place by management, and evaluate the design of the controls; • Review the instructions provided to the actuary and the actuary's skills and expertise, in order to determine if we can rely on the management expert; |

| Risk | Audit Approach |
|------|--|
| | <ul style="list-style-type: none"> • Consider the accuracy and completeness of the information provided to the actuary; • Ensure that the disclosures in the financial statements in respect of the pension fund liability are consistent with the actuarial report from the actuary; • Carry out procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and • Obtain assurances from the auditor of Gloucestershire Pension Fund in respect of the controls around the validity and accuracy of membership data, contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements. |

We will report back to you as part of our completion audit work, on the outcome of our work addressing these areas.

Value for money arrangements

As part of our planning work, we have also considered whether there are any risks of significant weakness in the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources that we need to perform further procedures on.

Our planning work is ongoing. We will keep our risk assessment under continual review and any changes will be communicated to those charged with governance.

1.5. Control environment

Through our audit planning procedures, we will continue to develop our understanding of the control environment in which the Council operates.

At the time of issuing our Audit Plan we have concluded that the control environment in which the Council operates is effective and we will tailor our audit approach accordingly.

Although we consider that the Council operates effective and formalised controls, we will not incorporate controls-based testing into our audit approach. Therefore, our work will focus on substantive procedures.

1.6. Adjusted and unadjusted items

Of the potential audit adjustments that we identify during our audit work, some may require adjustment. The decision to make an adjustment to the financial statements is one that the Council will need to make.

At the conclusion of the audit, we shall provide you with a schedule of potential adjustments that we identified during our audit work.

We will require you to confirm that you have considered the items and whether you have decided to adjust them in the financial statements; this will be included in the letter of representation.

We shall also provide you with a schedule, detailing those items that we identified during our audit work, which have not been adjusted for in the financial statements. This summary will not include errors that are 'clearly trivial', defined by us as those errors which individually account for no more than 5% of our materiality level.

We will require you to confirm that you have duly considered these unadjusted errors and that you have decided not to adjust for them in the financial statements; this will also be included in the letter of representation.

1.7. Fraud

While the Council has the ultimate responsibility for the prevention and detection of fraud, we are required to obtain reasonable assurance that the financial statements are free from material misstatement, including those arising as a result of fraud. Our audit approach includes the consideration of fraud throughout the audit, including making enquiries of management and those charged with governance.

1.8. Prior year recommendations

We will follow up on the progress made by the Council in addressing the recommendations made by the Council's previous auditor in respect of deficiencies reported in their 2021/22 ISA260 Audit Report.

2. The Audit Team

| | |
|-----------------------------------|---|
| Responsible individual: Email: | Nathan Coughlin ncoughlin@bishopfleming.co.uk |
| Manager: Email: | Neall Hollis nhollis@bishopfleming.co.uk |

3. Timetable

A full audit timetable has been included below:

| Cheltenham Borough Council YEAR END: 31 March 2024 | |
|---|--|
| Date | Requirement |
| To date in 2024 | <ul style="list-style-type: none">• Meetings with management to discuss progress with prior year audit and initial planning discussions for the 2023/24 audit. |
| October - November 2024 | <ul style="list-style-type: none">• Planning procedures• Review of predecessor auditor's files• Meetings with management• Meeting with Chair of Audit Committee• Issue of group instructions to Hazlewoods |
| December 2024 - January 2025 | Audit fieldwork to be undertaken, completing work on significant risk areas and other material balances. |
| Late January 2025 | Audit completion meeting with year-end draft Audit Completion Report |

| Cheltenham Borough Council YEAR END: 31 March 2024 | |
|---|---|
| Date | Requirement |
| February 2025 | Present Key Issues Document to the Audit, Compliance and Governance Committee |
| February 2025 | Accounts to be approved. |

The 2022/23 audit process will not hit the backstop date until 14 December 2024. However, we have agreed with management that we will start our audit planning and testing before this date. This is required so that we have an opportunity to complete the audit fieldwork before the backstop date for the year ended 31 March 2024 of 28 February 2025.

4. Audit Fees

Cheltenham Borough Council, in line with most other local government bodies, opted into the national scheme run by Public Sector Audit Appointments (PSAA) for the appointment of its external auditor for the five-year period with effect from 2023/24. PSAA set the scale fee for the audit of Cheltenham Borough Council under the contract. The audit scale fee set by PSAA for the Council and our proposed variations are set out below:

| | |
|--|-----------|
| PSAA scale fee 2023/24 | £ 153,220 |
| Anticipated fee variations: | |
| ISA 315 | TBC |
| Additional work on 2023 financial records (as discussed in section 1.2) | TBC |

The scale fees set by PSAA:

- are based on the expectation that complete and materially accurate financial statements, with supporting working papers, will be available within agreed timeframes (as set out in [PSAA's Statement of Responsibilities document](#)); and
- reflect as far as possible the predecessor auditor's previous assessment of audit risk and complexity.

Where work was substantially more or less than envisaged by the scale fee, we will propose that the fees should be varied. PSAA determine the outcome of any fee variations. The proposed fee variations set out above reflect issues that were not reflected in the scale fee when it was set by PSAA.

As the individual responsible for the project management of the audit, Neall Hollis will monitor the position in relation to any issues that could potentially give rise to a fee variation and discuss them with the Chief Finance Officer/s.151 officer at the earliest opportunity.

There are no non-audit fees proposed at the planning stage.

ISA 315

The proposed fee variation in relation to ISA 315 is in respect of a significant change to auditing standards that applied for the first time for your audit for the year ended 31 March 2023. Due to the timing of the tender process, the impact of this has not been built into the audit scale fees.

In summary the main changes were as follows:

- The introduction of five new inherent risk factors to aid in risk assessment; subjectivity, complexity, uncertainty, change, and susceptibility to misstatement due to management bias or fraud.
- The introduction of a new spectrum of risk, at the higher end of which lie significant risks.
- The requirement for “sufficient, appropriate” evidence to be obtained from risk assessment procedures as the basis for the risk assessment.
- The introduction of more requirements in relation to gaining an understanding of the entity’s IT environment, including requirements to identify and assess risks of material misstatement arising from the use of IT related to the IT application and other aspects of the entity’s IT environment.

We will keep you updated as we obtain more certainty around the impact of these pieces of additional work.

5. Ethical Issues

In order to comply with professional and ethical standards we are required to communicate to you all significant facts and matters that, in our professional judgement, may affect the firm’s independence. This is for reference only, and unless you wish to make any comments, there is no need to respond.

5.1. Threats & safeguards

The standards require us to consider the perceived potential threats to our objectivity and independence in carrying out the audit. We are not providing any other audit related or non-audit related services. We have not identified any threats to the firm’s independence.

5.2. Overall assessment

We can confirm that we comply with the Financial Reporting Council’s (FRC) Ethical Standard and are able to issue an objective opinion on the financial statements. There are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention.

5.3. Maintaining objectivity & independence

As a firm we have policies and procedures in place to monitor auditor objectivity and independence on a regular basis. If any additional threats are identified, we will of course advise you immediately.

We also perform an annual review of completed audit engagements for quality control purposes.

If you would like to discuss any of the above, please contact us.

Appendices



1. Required communications with the Audit, Compliance and Governance Committee

Under the auditing standards, there are certain communications that we must provide to the Audit, Compliance and Governance Committee as those charged with governance. These include:

| Required communication | Where addressed |
|--|--|
| Our responsibilities in relation to the financial statement audit and those of management and those charged with governance. | Audit Plan |
| The planned scope and timing of the audit including any limitations, specifically including with respect to significant risks. | Audit Plan |
| With respect to misstatements: <ul style="list-style-type: none"> • uncorrected misstatements and their effect on our audit opinion; • the effect of uncorrected misstatements related to prior periods; • a request that any uncorrected misstatement is corrected; and • in writing, corrected misstatements that are significant. | Audit Completion Report |
| With respect to fraud communications: <ul style="list-style-type: none"> • enquiries of those charged with governance to determine whether they have a knowledge of any actual, suspected or alleged fraud affecting the entity; • any fraud that we have identified or information we have obtained that indicates that fraud may exist; and • a discussion of any other matters related to fraud. | Audit Completion Report Discussions at committees |
| Significant matters arising during the audit in connection with the entity's related parties. | Audit Completion Report |
| Significant findings from the audit including: <ul style="list-style-type: none"> • our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures; • significant difficulties, if any, encountered during the audit; • significant matters, if any, arising from the audit that were discussed with management; • written representations that we are seeking; • expected modifications to the audit report; and • other matters significant to the oversight of the financial reporting process or otherwise identified during the audit that we believe will be relevant to the Committee when fulfilling their responsibilities. | Audit Completion Report |
| Significant deficiencies in internal controls identified during the audit. | Audit Completion Report |
| Where relevant, any issues identified with respect to authority to obtain external confirmations or inability to obtain relevant and reliable audit evidence from other procedures. | Audit Completion Report |
| Audit findings regarding non-compliance with laws and regulations | Audit Completion Report Discussions at committees |
| Significant matters in relation to going concern. | Audit Completion Report |
| Indication of whether all requested explanations and documents were provided by the entity. | Audit Completion Report |
| Confirmation of independence and objectivity of the firm and engagement team members. | Audit Plan Audit Completion Report |



This document is confidential to: **Cheltenham Borough Council**

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