

Audit and Accounts Committee  
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21 January 2022

Dear Committee Member

**Newark & Sherwood District Council Audit Completion Report 2020/21 – update**

Following on from the Committee’s 01 December 2021 meeting I am writing to update, in the table below, the Committee members of those matters that were reported within the Newark & Sherwood District Council Audit Completion Report dated 9 September 2021 and an updated version dated November 2021. As can be seen in the table below, all work in relation to the independent auditor’s opinion on the financial statement has now been completed and the opinion was given on the 06 January 2022, which was an unqualified opinion with an inclusion of an emphasis of matter paragraph drawing attention to disclosures relating to a material valuation uncertainty of specific property assets.

<b>Matter included in our Audit Completion Report</b>	<b>Update/Conclusion reached</b>
Land, Buildings and Investment Property valuations	The audit work is now complete and there are no additional matters to report.
Whole of Government Accounts (WGA)	The National Audit Office (NAO) has still not confirmed its requirements and, as indicated in our Audit Completion Report, the Audit Certificate has not yet been issued for 2020/21.
Audit Quality Control and Completion Procedures	This process is complete. There are no other specific matters that we are required to report.

**The Auditor’s Annual Report, including the Value for Money Commentary**

We provided the Committee in our Audit Completion Report with a summary of our responsibilities in relation to Value for Money. Our work on Value for Money is complete and detailed within the Annual Auditor’s Report.

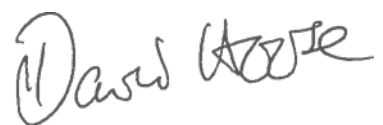
Our Annual Auditor’s Report will be presented to the Committee on 02 February 2022.

## **Audit Certificate**

I can confirm that we have not yet issued the 2020/21 Audit Certificate for the reasons set out in our Audit Completion Report (ie the NAO's delay in confirming its WGA requirements and the timing of the Annual Auditor's Report). We expect to issue the certificate once these matters are concluded.

We will update the Committee at its 02 February 2022 meeting but if you wish to discuss these or any other matters in the meantime then please do not hesitate to contact me.

Yours sincerely

A handwritten signature in black ink that reads "David Hoose". The signature is written in a cursive style with a large initial 'D'.

**David Hoose**

Key Audit Partner

For and on behalf of Mazars LLP