

Mrs Sarah Haydon
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30 September 2019

Dear Mrs Haydon

Buddulph Town Council – Explanatory Letter regarding the Audit Report for the year ended 31 March 2019

On 20 September 2019 we issued our external audit report and certificate in respect of Biddulph Town Council's Annual Governance and Accountability Return for 2018/19. This closed the audit and discharged our responsibilities as the Council's external auditors for 2018/19. On 20 September 2019 you asked us to reissue our audit report and we explained that we are unable to do this as the audit is now closed.

However, following your further e-mail on 27 September, we agreed to provide this explanatory letter to clarify the basis of our qualification. Clarification was required because:

- Our audit report implies that the Council were given the choice of amending an error in respect of 2017/18 fixed assets at Section 2 Box 9 but declined to do so. Although our policy is to offer smaller authorities the option of correcting errors with figures in Section 2, we have established that in this case this did not happen. You have explained that if the Council had been given the option to correct the misstatement you would have taken it and accordingly the use of the phrase '*declined to amend*' is misleading; and
- You are concerned that the wording of our audit report indicates that the Council did not engage fully in the external audit process. We did not intend to convey that impression and can confirm the Council engaged appropriately with us at all stages of the process.

We hope this clarifies the basis for the qualification and assists you in explaining it to the Council.

Yours sincerely



Cameron Waddell

Partner

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We are registered to carry on audit work in the UK and Ireland by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861.

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