

## **APPENDIX A – Annual Governance Statement 2022/23 wording amendment**

### Original wording included in AGS:

The Council's external auditors, Deloitte LLP, have been asked for their comments on the draft AGS and these will be reflected in the final draft. The Council continues to work with the **External Auditor** on all aspects of the outstanding Accounts and Audit processes to draw these to conclusion as effectively and efficiently as possible and is considering the options for this. This work will include the final accounts for 2019/20 and the draft and final accounts for the 3 subsequent years and will also include the clearing of the current 'except for' qualification on the balances on the Fixed Asset disclosures pertaining to the Revaluation Reserve and the Capital Adjustment Account. Details of the conclusion and opinion can be found in the auditor's ISA 260 reports.

### Recommended wording:

The Council has been working with the External Auditor to agree an approach to drawing the outstanding accounts to conclusion. The Council accepted an 'except for' qualification for the 2018/19 accounts associated with the queries associated with the historic balances within the revaluation reserve and the capital adjustment account. The Council has accepted a disclaimer of opinion for the 2019/20 accounts and accepted a disclaimer of opinion for the 2020/21 and 2021/22 accounts issued under the backstop regulations and has implemented various improvements and additional controls to address the deficiencies reported by the External Auditor. Details of the auditor's opinion can be found in the auditor's ISA260 report.