

Caroline Ryba
Head of Finance & Section 151 Officer
Cambridge City Council

7 October 2019

Dear Caroline

PROGRESS WITH THE AUDIT OF YOUR 2018/19 ACCOUNTS

This letter is further to our recent conversations and in reply to your email of 2 October.

Update on audit progress

I had previously agreed with you that having received your published 2018/19 statement of accounts on 26 July, we would commence the onsite audit on 9 September. Unfortunately, the resources I had scheduled were impacted by late running audits from July and into August. I was able to commence audit review procedures offsite from the 16th with a team onsite from the 23rd.

I reported to you on 30th September that progress with the audit was slower than anticipated. I accept that some of this was due to some of my team members being initially unfamiliar with the specifics of the City Council. However other reasons for the slower than expected pace of progress relate to the need for us to seek additional explanations for supporting working papers (some which have changed from the prior year with the use of Tech One) and additional requests for key reconciliations. I note your comment about your expectation concerning the impact on the audit fee and would welcome a more detailed discussion on those areas of the audit where we have had to spend additional time due to the aforementioned matters.

I accept and am disappointed that the delay to commencing the audit and the slower than hoped pace of progress has impacted my ability to report meaningfully to the 9 October Civic Affairs Committee.

Timetable for completion

Subject to the City Council providing all relevant supporting working papers, responding promptly and effectively to our queries and the audit not identifying any significant issues, we plan to complete our audit procedures by the end of October.

Implications for the City Council

I am not aware of any direct implications for the City Council relating to when it publishes its audited accounts.

I am committed to delivering a quality audit service and will work collaboratively with the City Council to complete the 2018/19 audit and then work with officers to learn lessons to ensure the 2019/20 can be undertaken as effectively and efficiently as possible.

Suresh Patel, Associate Partner - Ernst & Young LLP