

External Auditor's Report and Representation Letter

Purpose: For approval

Author: Director of Finance and Operations

Approver: Chief Executive

Summary

The report to the Audit and Risk Committee and representation letter for the year ended 31 December 2023 as prepared by Mark Smith, the Responsible Individual on the CLC Annual Audit is presented for review.

The Council is invited to receive and approve the draft Letter of Representation to support the audit of the CLC Annual Financial Statements for the year 2023. The Letter of Representation provides an assurance that each Council member has taken all of the steps required of them to confirm that as far as they are aware there is no relevant audit information needed by the External Auditor in preparation of the external audit report that has not been disclosed.

Recommendations

Council is invited to:

- (1) Note the report to the Audit and Risk Committee
- (2) Review and approve the representation letter for signature by the Chair and Chief Executive

Risk Management

There are no risk management implications specific to this report.

As previously reported to Council, the audit of the 2023 financial statements will represent the twelfth year that Responsible Individual Mark Smith has been in post.

The audit of the file will be subject to an Engagement Quality Control Review (ECQR), which will be performed by Luke Morris, who is a registered Responsible Individual with the ICAEW.

As previously agreed by Council, Mark Smith will be stepping down as Responsible Individual for the 2024 audit and Council is invited to note that John Perry will be appointed as new Responsible Individual for the year ended 2024.

Financial Implications

There are no financial implications specific to this report.

Regulatory Objectives

The External Auditor's report and Letter of Representation support the following Regulatory Objectives in particular:

1. Protect and promote the public interest
2. Support the constitutional principle of the rule of law
3. Protect and promote the interests of consumers
4. Promote and maintain adherence to the professional principles

Diversity and Inclusion Implications

There are no diversity and inclusion implications specific to this report.

Communication Requirements

The Annual Financial Statements will be published [here](#) when finalised.

Publication

The External Auditor's report and Letter of Representation have been prepared in confidence and are not for publication.