

East Cambridgeshire District Council  
The Grange  
Nutholt Lane, Ely  
Cambridgeshire  
CB7 4EE

10 July 2019  
Ref: ECDC-Audit1819

Direct line: 020 7951 2340  
Email: [SPatel22@uk.ey.com](mailto:SPatel22@uk.ey.com)

## To the Members of the Finance and Assets Committee

### Update on the timing of the 2018/19 Audit

This letter provides the Committee with an update on our current plan for the scheduling the audit of the Council's statement of accounts.

Our priority is to ensure high quality in undertaking our audits, as this is key to ensuring we meet our responsibilities and issue the correct opinion.

As your auditors we try to conduct our work in as timely a manner as possible, having regard to your responsibilities. Unfortunately, because of staff turnover, challenges in recruiting new staff and now unexpected issues arising at other local authority audits which commenced in June, we have had to review the timetable for your 2018/19 audit and currently plan to commence the audit after the 31 July.

We will continue to liaise with the finance team and share a plan of our proposed remote and onsite procedures to help facilitate an effective audit. I apologise for the inconvenience that the rescheduling of your audit may cause and commit to working with you to ensure that any disruption is minimised.

Under the Accounts and Audit Regulations 2015, Regulation 10, you are responsible for publishing the statement of accounts, annual governance statement and narrative statement by the 31st July. Where an audit of accounts has not been concluded by then you must publish a notice stating the reasons why this has not been possible. We have shared some wording with the Section 151 Officer explaining external audit resourcing as the reason.

We have explained our scheduling decisions to Public Sector Audit Appointments and have committed to keep them informed about both our discussions with clients and our plans to increase recruitment. They share our overriding concern to ensure delivery of a quality audit. They have also sought reassurance that EY will make every effort to minimise inconvenience to clients and to complete rescheduled audits as soon as possible. We have been happy to give that reassurance.

Whilst we always strive to provide excellent client service, our first priority must be to safeguard the quality of the audits provided, and avoid putting our professional standards at risk.

Yours sincerely



Suresh Patel  
Associate Partner for and on behalf of Ernst & Young LLP  
cc. Ian Smith, Finance Manager and Section 151 Officer