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James Magog
Director of Finance, IT and Digital
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Date: 28 June 2024

Dear Mr Magog

Hartlepool Borough Council - Issue of Independent Auditor's Report on the Statement of Accounts 2022/23

Following approval and certification of the accounts we are pleased to advise you that we issued our Independent Auditor's Report to the Council today, in relation to the accounts for the year ended 31 March 2023. We issued an unqualified audit opinion on the 2022/23 financial statements and we did not identify any significant weaknesses or recommendations in relation to value for money arrangements.

As you are aware, we have not yet completed our work in respect of the Whole of Government Accounts (WGA) submission and this will be completed in the next few days. However, we will not be able to issue our audit certificate formally concluding the audit until National Audit Office (NAO) confirm that the Council has not been selected for further WGA work as a sampled component.

As the audit certificate has not been issued you are not yet able to issue the notice required by Regulation 16 of the Accounts and Audit (England) Regulations 2015. We will inform you of the need to publish this notice when the audit is formally concluded.

In the meantime, you may wish to publish a holding notice on your website, confirming that an unqualified audit opinion has been issued on the financial statements for the year ended 31 March 2023, but that the audit certificate has not yet been issued for the reasons we have outlined.

This means that you will be able to publish the financial statements on your website in accordance with Regulation 10 without further delay. Regulation 10 of the Accounts and Audit (England) Regulations 2015 requires you to publish, which must include publication on your website:

- the statement of accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act;
- the annual governance statement approved in accordance with regulation 6(3); and
- the narrative statement prepared in accordance with regulation 8.

Regulation 10 requires you to publish the audited statements by 30 September 2023 or an explanation for the delay. You provided a notice of explanation for the delay, but you will now be able

to publish the audited financial statements. When the audit certificate is issued it will need to be published on your website alongside the published financial statements.

Following guidance issued to auditors by the National Audit Office, it is now our policy that our signed audit report should be published as part of the publication of your financial statements on your website.

We have provided the Council with a copy of the financial statements for the year ended 31 March 2023 including our report on those statements. We outline below your responsibilities in respect of the use of our report.

Please ensure that:

- you only publish the financial statements accompanied by our report on those statements;
- you only publish the financial statements accompanied by any 'other information' provided to us before we issued our report and specifically referred to in our report; and
- you do not publish the financial statements accompanied by any other information not provided to us prior to issuing our report.

Please note that:

- the examination of the controls over the electronic publication of audited financial statements is beyond the scope of the audit of the financial statements and we cannot be held responsible for changes made to audited information after the initial publication of the financial statements and our report; and
- where you wish to publish or distribute the financial statements electronically, you are responsible for ensuring that the publication accurately presents the financial statements and our report on those financial statements. This responsibility also applies to the presentation of any financial information published in respect of prior periods.

Please feel free to contact me if you like clarification on any point. Thank you again to you and your team for the support and cooperation in enabling us to complete the audit of the financial statements in the difficult circumstances this year.

Yours sincerely

A handwritten signature in dark blue ink that reads 'Gavin Barker'.

Gavin Barker
Audit Director – Public Services