



Building a better
working world

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CAMBRIDGE CITY COUNCIL

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2021 issued on 30 September 2021 we reported that, in our opinion, the financial statements:

- Gave a true and fair view of the financial position of Cambridge City Council as at 31 March 2021 and of its expenditure and income for the year then ended;
- Gave a true and fair view of the financial position of the Group as at 31 March 2021 and of its expenditure and income for the year then ended; and
- had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21

Certificate

In our report dated 30 September 2021, we explained that we could not formally conclude the audit and issue an audit certificate until we had completed the work necessary to issue our assurance certificate in respect of the Authority's Whole of Government Accounts consolidation pack. This assurance statement has now been issued and the NAO as group auditor has confirmed that no further assurances will be required from us as component auditors of Cambridge City Council.

Matters have come to our attention that would have a material impact on the financial statements since that date

In the 2021/22 financial statements the Authority has made a prior period adjustment as disclosed in the Balance Sheet of those financial statements.

The 2020/21 financial statements understated short-term debtors and short-term creditors within the Balance Sheet by £23.774 million in relation to National Non-Domestic Rates balances. The statements presented amounts due to government in relation to National Non-Domestic Rates as a net balance. This did not reflect the nature of the arrangements with central government which require discrete balances due to/from government to be settled separately rather than being set against one another to form a single payment or receipt. This issue would not have any impact on the total net assets of the Council, as reported within the 2020/21 financial statements, and no net impact on the Balance Sheet or the Comprehensive Income and Expenditure Statement.

No other matters have come to our attention since that date that would have a material impact on the financial statements on which we gave an unqualified opinion and no matters have come to our attention that would have resulted in a different opinion on the financial statements or additional exception reporting on significant weaknesses in the Authority's value for money arrangements.

We certify that we have completed the audit of the accounts of Cambridge City Council in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.

MARK HODGSON

ERNST & YOUNG LLP

Date: 16th October 2023

.....
Mark Hodgson (Key Audit Partner)
Ernst & Young LLP (Local Auditor)
Cambridge