

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COPELAND BOROUGH COUNCIL (the "Authority")**

### **Issue of audit opinion on the financial statements**

In our audit report for the year ended 31 March 2018 issued on 12 October 2020, we reported that, in our opinion, except for the possible effects of the matters described in the basis for qualified opinion section of our audit report, the financial statements:

- gave a true and fair view of the financial position of the Authority as at 31 March 2018 and of its expenditure and income for the year then ended;
- had been prepared properly in accordance with the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2017/18; and
- had been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

### **Issue of adverse conclusion on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources**

In our audit report for the year ended 31 March 2018 issued on 12 October 2020, we reported that, on the basis of our work, because of the significance of the matters described in the basis for adverse conclusion section of our report, we were not satisfied that, in all significant respects, the Authority had put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2018.

### **Certificate**

In our report dated 12 October 2020, we explained that we could not formally conclude the audit on that date until we had completed our consideration of a matter. We have now considered this matter, and as a result, issued Statutory Recommendations to the Council on 18 February 2021.

No matters have come to our attention since we issued our report on 12 October 2020 that would have a material impact on the financial statements on which we gave a qualified opinion or on our adverse conclusion on the Authority's arrangements for securing value for money through economic, efficient and effective use of its resources.

We certify that we have completed the audit of the financial statements of the Authority 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 on behalf of the Comptroller and Auditor General.

***Gareth Kelly***

Gareth Kelly, Key Audit Partner  
for and on behalf of Grant Thornton UK LLP, Local Auditor

Glasgow

12 March 2021