

Independent auditor's report to the members of Cumberland Council in respect of Carlisle City Council

In our auditor's report issued on 14 November 2024, we explained that we could not formally conclude the audit and issue an audit certificate for Carlisle City Council ('the Authority') for the year ended 31 March 2023 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice, until we had:

- completed the work necessary to issue our Whole of Government Accounts Component Assurance statement for the Authority for the year ended 31 March 2023. The National Audit Office have now concluded their work in respect of Whole of Government Accounts for the year ended 31 March 2023 and confirmed that audit certificates that are open in relation to this can be issued. We are therefore satisfied all audit work necessary has been completed.

Disclaimer of opinion

In our auditor's report for the year ended 31 March 2023 issued on 14 November 2024 we reported that, we do not express an opinion on the accompanying financial statements of the Authority. Because of the significant of matters described in the basis for disclaimer of opinion of our auditor's report, we were unable to obtain sufficient and appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

No matters have come to our attention since 14 November 2024 that would have a material impact on the financial statements on which we gave this disclaimer of opinion.

Report on other legal and regulatory requirements - the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

In our auditor's report for the year ended 31 March 2023 issued on 14 November 2024 we reported that:

- we have nothing to report in respect of whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2023 except on 12 November 2024 we identified a significant weakness in the Authority's arrangements for governance. This was in relation to the delays in the preparation and audit of the financial statements for the year ending 31 March 2023. Looking forward to the new unitary authority, we recommend that Cumberland Council:
 - should ensure that the finance team has adequate capacity to prepare draft financial statements with supporting working papers in line with statutory timetable and support the external audit process including responding to external audit queries in a timely manner.

No matters have come to our attention since that date that would have resulted in any additional exception reporting on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2023.

Report on other legal and regulatory requirements - Audit certificate

We certify that we have completed the audit of Carlisle City Council for the year ended 31 March 2023 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

Use of our report

This report is made solely to the members of the Cumberland Council, as a body, in respect of Carlisle City Council in accordance with Part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 44 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the members of Cumberland Council those matters we are required to state to them in an auditor's report in respect of Carlisle City Council and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Cumberland Council and Carlisle City Council and the members of both entities as bodies, for our audit work, for this report, or for the opinions we have formed.

Michael Green

Michael Green, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Manchester

27 November 2024