

Audit Completion Certificate issued to the members of East Lindsey District Council for the year ended 31 March 2022

In our auditor's report dated 4 November 2024, we explained that the audit could not be formally concluded until we had completed the work necessary to satisfy ourselves that the council has made proper arrangements for securing economy, efficiency, and effectiveness in its use of resources.

This work has now been completed.

The Council's arrangements for securing economy, efficiency and effectiveness in its use of resources

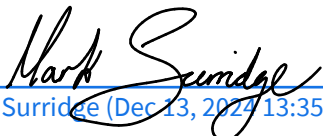
We are required to report to you if, in our opinion, we are not satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2022.

On the basis of our work, having regard to the guidance issued by the Comptroller and Auditor General in November 2024, we have identified the following significant weakness in the Council's arrangements for the year ended 31 March 2021:

Significant weakness in arrangements	Recommendation
<p>Accounting and Governance Arrangements of INVEST East Lindsey Limited.</p> <p>The Council published its consolidated financial statements for the year ended 31 March 2022 more than two years after the statutory reporting deadline due to insufficient information from INVEST East Lindsey Limited.</p> <p>These matters evidence of a significant weakness in the Council's governance arrangements for the financial year ended 31 March 2022</p>	<p>The Council should ensure:</p> <ul style="list-style-type: none">• there is a clear protocol for the provision of information from Invest East Lindsey, on a timely basis, to support the preparation of the consolidated financial statements; and• all recommendations raised from Internal Audit's review from September 2023 are implemented.

Certificate

We certify that we have completed the audit of East Lindsey District Council for the year ended 31 March 2022 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 Surridge (Dec 13, 2024 13:35 GMT)

Mark Surridge, Key Audit Partner
For and on behalf of Forvis Mazars LLP
Birmingham UK
13 December 2024