

our opinion the financial statements: we reported that, in

give a true and fair view of the financial position of the 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 2018/19; and
had been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Issue of qualified conclusion on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources

In our audit report for the year ended 31 March 2019 issued on 26 September 2019 we reported a qualified conclusion in the following terms:

Qualified conclusion

On the basis of our work, having regard to the guidance issued by the Comptroller and Auditor General in November 2017, except for the effects of the matter described in the basis for the qualified conclusion section of our report we are satisfied that, in all significant respects, the Council put in place proper

- examining potential options for the future delivery of the refuse collection service;
- building industrial relations capability within the Council to facilitate effective relationships with trade union partners; and
- commissioning a review of the new working practices within the refuse service.

In March 2019, Cabinet approved a proposal to commission a review of the waste service and the specification for the review. This review is in progress and the Council intend to wait for the first report from this review, which is due in September 2019, before making decisions about future options for the service.

This matter is evidence of weakness in informed decision making: acting in the public interest through demonstrating and applying principles and values of sound governance.

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