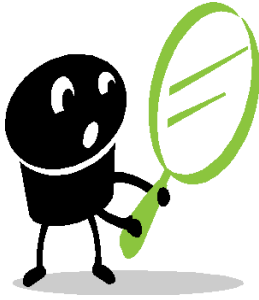


HUDSON ACCOUNTING LTD



To Whom it may concern:

Reasons for No or Not Covered items 2022/23 Annual Internal Audit Report

Item N

The Council did not publish the external audit report.

Item L

No clarity has been provided as to whether this question relates solely to Exempt Authorities (as it did last year before the wording change). My view is that it does and so it has not been covered beyond the overlap with Item N.

Should Guidance be issued that refutes this assumption it will be covered in the 2023/24 audit.

A handwritten signature in black ink that reads "S. P. Hudson". Below the signature is a faint, illegible stamp or watermark.

S P Hudson

Director