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16 December 2021

Dear Andrew,

Lincolnshire County Council: issue of Independent Auditor's Report on the Statement of Accounts 2020/21

Following the Authority's approval of the accounts on 16 December 2021 we are pleased to advise you that we have issued our Independent Auditor's Report to Lincolnshire County Council, in relation to the Council's accounts for the year ended 31 March 2021.

We issued an unqualified opinion on the accounts on 16 December 2021.

As you are aware our work on the Council's Whole of Government Accounts submission will be completed at a later date. Consequently, we have not been able to issue our audit certificate formally concluding the audit.

As the audit certificate has not been issued, you are not yet able to issue the notice required by Regulation 16 of the Accounts and Audit (England) Regulations 2015. We will inform you of the need to publish this notice when the audit is formally concluded.

In the meantime, you may wish to publish a holding notice on your website, confirming that an unqualified audit opinion has been issued on the financial statements for the year ended 31 March 2021, but that the audit certificate has not yet been issued for the reasons we have outlined.

This means that you will be able to publish the financial statements on your website in accordance with Regulation 10 without further delay. Regulation 10 of the Accounts and Audit (England) Regulations 2015 requires you to publish, which must include publication on your website:

- the statement of accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act;
- the annual governance statement approved in accordance with regulation 6(3); and
- the narrative statement prepared in accordance with regulation 8.

Regulation 10 requires you to publish the audited statements by 30 September 2021 or an explanation for the delay. You provided a notice of explanation for the delays, but you will now be able to publish the audited financial statements.

When the audit certificate is issued it will need to be published on your website alongside the published financial statements.

Mazars LLP is the UK firm of Mazars, an integrated international advisory and accountancy organisation. Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at Tower Bridge House, St Katharine's Way, London E1W 1DD.

We are registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861.

VAT number: 839 8356 73

Following guidance issued to auditors by the National Audit Office, it is now our policy that our signed audit report should be published as part of the publication of your financial statements on your website.

We have provided the Council with a copy of the financial statements for the year ended 31 March 2021 including our report on those statements. We outline below your responsibilities in respect of the use of our report.

Please ensure that:

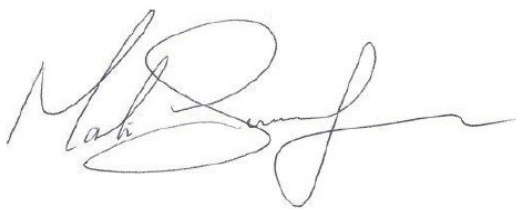
- you only publish the financial statements accompanied by our report on those statements;
- you only publish the financial statements accompanied by any 'other information' provided to us before we issued our report and specifically referred to in our report; and
- you do not publish the financial statements accompanied by any other information not provided to us prior to issuing our report.

Please note that:

- the examination of the controls over the electronic publication of audited financial statements is beyond the scope of the audit of the financial statements and we cannot be held responsible for changes made to audited information after the initial publication of the financial statements and our report; and
- where you wish to publish or distribute the financial statements electronically, you are responsible for ensuring that the publication accurately presents the financial statements and our report on those financial statements. This responsibility also applies to the presentation of any financial information published in respect of prior periods.

Please feel free to contact me if you like clarification on any point. Thank you again to you and your team for the support and cooperation in enabling us to complete the audit of the financial statements in the difficult circumstances this year.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Mark Surridge', with a long horizontal flourish extending to the right.

Mark Surridge
Director