



Agenda Item

FOR PUBLICATION

DERBYSHIRE COUNTY COUNCIL

AUDIT COMMITTEE

19 March 2024

Report of the Director of Finance & ICT

Local Audit Delays - DLUHC Proposals Update and Consultation Response

1. Purpose

- 1.1 To provide Audit Committee with a summary of Department of Levelling Up, Housing and Communities (DLUHC) proposals to address local audit delays and to advise Audit Committee of the Council's response to the associated DLUHC Consultation.

2. Information and Analysis

Background

- 2.1 The backlog in the publication of audited accounts of local bodies in England has grown to an unacceptable level.
- 2.2 The number of outstanding opinions peaked at 918 on 30 September 2023. As at 31 December 2023, the backlog of outstanding audit opinions stood at 771.

2.3 In July 2023, the Minister for Local Government published a cross-system statement, setting out proposals to tackle the local audit backlog. Since then, organisations involved in the regulation and oversight of local body financial reporting and audit ('system partners') have been working collectively to agree a proposed solution to clear the outstanding historical audit opinions and ensure that delays do not return.

Addressing the Audit Backlog

2.4 To clear the backlog of historical accounts and 'reset' the system, DLUHC proposes putting a series of dates in law (the 'backstop dates'), by which point local bodies would publish audited accounts for all outstanding years.

2.5 These proposals for addressing the audit backlog and embedding timely audits have been published for consultation. The proposals consider:

- DLUHC's intentions for amending the Accounts and Audit Regulations, including a joint statement providing context and explanation of the proposals and how their various elements are intended to interact. The DLUHC Consultation commenced on 8 February 2024 and concluded on 7 March 2024 and is referred to in paragraphs 2.13 to 2.14. The Council has considered and has responded to this Consultation.
- National Audit Office (NAO) intentions for amending the Code of Audit Practice. The NAO Consultation commenced on 8 February 2024 and concluded on 7 March 2024 and is referred to in paragraph 2.15. This Consultation is aimed at auditors.
- CIPFA LASAAC proposals for temporary changes to the Accounting Code, to reduce burdens on those who prepare and audit local body accounts. This Consultation has not been issued at the time of writing, but proposals are expected to include the matters referred to at paragraph 2.16.

2.6 The proposed DLUHC measures consist of three phases, which are summarised below and are set out in more detail in paragraphs 2.7 to 2.12:

- **Phase 1: Reset** - legislating for a statutory backstop date for the publication of audited financial statements, up to and including the financial year 2022-23. Auditors will be required to issue opinions based on the work they have completed by the backstop date – which may lead to a modified or qualified opinion – and are expected to prioritise to ensure that their audit work provides as much assurance as possible ahead of the date.
- **Phase 2: Recovery** - a series of statutory backstop dates, covering the financial years 2023-24 to 2027-28, to allow auditors to rebuild assurance over a five-year period of local bodies' financial information, which has been subject to a modified opinion as part of the reset. To reduce burdens on preparers and auditors, CIPFA will make temporary changes to the Code of Practice on Local Authority Reporting.
- **Phase 3: Reform** - the Financial Reporting Council (FRC), alongside DLUHC and other system partners, will continue to work to address systemic challenges in the local audit system and embed timely financial reporting and audit.

Phase 1: Reset

2.7 The key elements within the proposal are as follows:

- The backstop dates will be deadlines by which authorities must publish audited accounts, and auditors would be required to issue an opinion based on the work they have been able to complete, to enable authorities to meet the publication deadline. The proposed date for accounts for financial years up to 2022-23 is 30 September 2024.
- Auditing standards already provide for the impact of backstop dates. System partners will provide clear explanations of what the different types of audit opinions mean, especially to clarify that modified/disclaimed opinions attributable to the backstop date do not necessarily indicate significant financial reporting or financial management issues in the audited body.
- Reporting on Value for Money (VFM) arrangements will remain a high priority, focusing on enabling auditors to produce a single commentary on VFM arrangements covering all outstanding periods for 2022-23 and earlier years.

- There are expected to very limited exemptions (if any) for either authorities or auditors.
- The Government will publish a list of local bodies and their auditors which do not meet the backstop date.

2.8 There do not appear to be any minimum expectations for the work that auditors would need to carry out at individual authorities, so providing a minimum level of assurance provided by the auditor. The Joint Statement promises an expectation that auditors will complete as much audit work as possible by the backstop date. The promise is also made that the NAO, working with the FRC, will produce statutory guidance and any additional advice needed to ensure the reset works as intended.

Phase 2: Recovery

2.9 The acknowledged problem of the Phase 1 Reset phase is that for, authorities impacted by the backstop, auditors will not have the assurance from closing balances that would normally support opening balances for 2023-24. Auditors will therefore need to perform sufficient testing on opening balances to rebuild assurance.

2.10 To prevent this recovery work causing delays to future audits, the proposals involve further backstop dates for all years up to and including 2027-28, in consideration that recovery work may take a number of years as modified opinions/disclaimers are rolled forward. The backstop dates within the Phase 2 Recovery phase are proposed as follows:

- 2023-24: 31 May 2025
- 2024-25: 31 March 2026
- 2025-26: 31 January 2027
- 2026-27: 30 November 2027
- 2027-28: 30 November 2028

2.11 For VFM arrangements, it is proposed that the Audit Code identifies that the auditor's Annual Report is issued in draft to those charged with governance by 30 November each year (from 2023-24 onwards), irrespective of the position on the audit. This will enable auditors to report the majority of the VFM arrangements work on a timely basis.

Phase 3: Reform

2.12 There are no firm proposals put forward at this stage for Phase 3, but commitments are made in the following areas:

- The Government remains committed to establishing the Audit, Reporting and Governance Authority as system leader for local audit when Parliamentary time allows.
- CIPFA LASAAC are to look at long-term reforms to financial reporting based on the needs of accounts users.
- HM Treasury will shortly be setting out the outcome of a thematic review into the valuation of non-investment assets.
- The FRC intends to publish its Local Audit Workforce Strategy during 2024, including plans to increase the supply of suitably skilled auditors, including changes to Key Audit Partner requirements.
- The Government has successfully procured the development of a Local Audit Qualification, which will shortly be launched by CIPFA.
- CIPFA and the Local Government Association are working on a workforce strategy for local government finance teams.

DLUHC Consultation on Accounts and Audit Regulations Amendments

2.13 The DLUHC Consultation proposals identify that the Accounts and Audit Regulations will need to be amended, to ensure that statutory dates for the publication of the audited accounts are set at the backstop dates for the proposed financial years 2023-24 to 2027-28 (as referred to in paragraph 2.10). The duty of the Section 151 Officer to re-confirm the statement of accounts as presenting a true and fair view, and the requirement for Member approval will remain in place.

2.14 The Director of Finance & ICT submitted the Council's response to the DLUHC Consultation ahead of the deadline for responses, which was 7 March 2024, following consultation with the Chair of the Audit Committee. A copy is attached at Appendix Two.

NAO Consultation on the Audit Code Amendments

2.15 The NAO Consultation on the associated Audit Code amendments, aimed at auditors, focused on:

- Establishing the duty to issue an annual audit report by 30 November each year, referred to in paragraph 2.11.
- Arrangements for VFM work for Phases 1 and 2.

CIPFA LASAAC Consultation on the Accounting Code Amendments

2.16 To reduce burdens on preparers, CIPFA LASAAC will consult on three temporary changes to the Accounting Codes for 2023-24 and 2024-25. It is expected that they will consider:

- Extending the override relating to the measurement and disclosure requirements for infrastructure assets.
- Simplifying the revaluation of operational property to permit the use of indexation (until new requirements for revaluation of operational property are introduced in 2025-26 following HM Treasury's thematic review).
- Reducing the requirements for disclosures around net defined benefit pension liabilities/assets for two years, to align with the simplified requirements in FRS 102 *The Financial Reporting Standard Applicable in the UK and Republic of Ireland*.

Council's Position

2.17 The Council is well placed with regard to the DLUHC proposals, when compared with many other local authorities.

2.18 The Council has received external audit opinions for all previous years except for 2022-23. The Council's 2022-23 accounts are therefore the only accounts potentially directly subject to the Phase 1 backstop date proposal of 30 September 2024. The Council's external auditors, Mazars, presented draft completion reports in respect of their 2022-23 audit at the Audit Committee meeting on 30 January 2024. It is anticipated that the audit will be completed, and the accounts published, well before the backstop date.

2.19 DLUHC is proposing to extend the 2023-24 statutory deadline (backstop date) for audited accounts to 31 May 2025. The Council has received confirmed 2023-24 final audit dates for July/August 2024, with an audit completion phase set for September 2024, from the external auditor. The Council and external auditor are currently therefore working to achieve the existing statutory deadline of 30 September 2024 and it is therefore anticipated at the present time that audit resources will not be redirected, away from the Council's 2023-24 audit, to fulfil backstop duties elsewhere within the system (this will be confirmed with the external auditor in due course).

3. Consultation

3.1 No consultation is required.

4. Alternative Options Considered

4.1 N/A. It is prudent and responsible practice to bring to Audit Committee's attention DLUHC's proposals to address local audit delays, which will impact on the Council's accounts and audit procedures, to respond to the associated DLUHC Consultation and to provide that response to Audit Committee.

5. Implications

5.1 Appendix One sets out the relevant implications considered in the preparation of the report.

6. Background Papers

6.1 The DLUHC consultation and Joint Statement is available at: www.gov.uk/government/consultations/addressing-the-local-audit-backlog-in-england-consultation.

6.2 The NAO consultation information is available at: www.nao.org.uk/code-of-audit-practice-consultation.

7. Appendices

7.1 Appendix One – Implications.

7.2 Appendix Two – DLUHC Consultation Response.

8. Recommendation

That Audit Committee:

- 8.1 Notes the summary provided on DLUHC's proposals to address local audit delays.
- 8.2 Notes the Council's response to the DLUHC Consultation seeking views on proposed legislative changes to the Accounts and Audit Regulations 2015, which would be required to implement DLUHC's proposals.

9. Reasons for Recommendations

- 9.1 It is prudent and responsible practice to bring to Audit Committee's attention DLUHC's proposals to address local audit delays, which will impact on the Council, to respond to the associated DLUHC Consultation and to provide that response to Audit Committee.

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Implications

Financial

- 1.1 The Council is a 'Category 1' authority. The proposals in the DLUHC Consultation 'Addressing the local audit backlog in England' aim to address delays in the local audit system by introducing statutory 'backstop dates', by which audited Category 1 local authority accounts, for years up to and including the financial year 2027-28, must be published. It is proposed that the deadline for Section 151 Officer approved pre-audit accounts remains unchanged, at 31 May.
- 1.2 The Council's response to the DLUHC Consultation is included at Appendix Two to this report.

Legal

- 2.1 The DLUHC Consultation sets out proposed amendments to the Accounts and Audit Regulations 2015, in respect of the statutory publication dates for audited accounts, as summarised in paragraph 1.1 above and set out in paragraphs 2.7 (Phase 1) and 2.10 (Phase 2) in the main report.

Human Resources

- 3.1 None.

Information Technology

- 4.1 None.

Equalities Impact

- 5.1 None.

Corporate objectives and priorities for change

- 6.1 The Council is committed to ensuring good financial management and compliance with applicable laws and regulations.

Other (for example, Health and Safety, Environmental Sustainability, Property and Asset Management, Risk Management and Safeguarding)

- 7.1 None.

Consultation Response



Consultation on Addressing the Local Audit Backlog
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Ask for: Eleanor Scriven
Our ref: ES1MAR
Date: 1 March 2024

Dear Sir/Madam

Consultation - Addressing the Local Audit Backlog in England

The Council welcomes the opportunity to respond to the Addressing the Local Audit Backlog in England Consultation (Consultation), details of which were published on 8 February 2024.

The Council has responded to the formal Consultation questions and these are set out below.

Phase 1: 'Backstop' Proposals for Financial Years 2015-16 to 2022-23

Question 1: Notwithstanding the possibility of exemptions in exceptional circumstances (covered by questions 3 and 4 below), do you agree that Category 1 authorities should be required to have published audited accounts for all financial years up to and including financial year 2022-23 by 30 September 2024? (agree, disagree, unsure)

Agree.

Do you have any comments on this issue?

The Council agrees with the principle of a system reset. The setting of a backstop date of 30 September 2024, by which Category 1 authorities will be required to publish audited accounts for all financial years up to and including financial year 2022-23, will clear the backlog of historical audit opinions and will assist with the plan to restore timely audits.

The proposal to set the backstop date at 30 September 2024 reflects the need to ensure sufficient time for auditors to issue opinions, including modified or disclaimed opinions, due to the backstop, and for bodies to publish accounts containing those audit opinions once the legislation has come into force. The date also avoids peak periods of workload for local authority finance teams.

Question 2: Do you agree that the requirement at Regulation 10(2) for Category 1 authorities to publish a delay notice should be disapplied in relation to any outstanding audits covering financial years 2015-16 to 2022-23? (agree, disagree, unsure)

Agree.

Do you have any comments on this issue?

The Council agrees that it will be necessary to disapply the requirement to publish a delay notice for Category 1 authorities in respect of all financial years up to and including 2022-23, as, under the proposals, a delay beyond the backstop date will not be permitted in all but exceptional circumstances, as referred to in Question 3.

Question 3: Do you think it would be appropriate for Category 1 authorities to be exempt from the statutory backstop date of 30 September in circumstances where the auditor is unable to issue their opinion due to outstanding objections to the accounts that could be material to that opinion? (agree, disagree, unsure)

Agree.

Please explain your response.

The National Audit Office's consultation proposes that the Code of Audit Practice would introduce exemptions from the proposed statutory deadline for auditors of Category 1 authorities in certain circumstances, including, in this example, if the auditor is unable to issue its opinion where there are outstanding objections to the accounts that could be material to that opinion. The Council's view is therefore that it is entirely reasonable that where there is an outstanding objection of this nature, that an equivalent exemption is created for any affected Category 1 authorities.

Question 4: Do you think there would be any other exceptional circumstances which might create conditions in which it would be appropriate for Category 1 authorities to be exempt from the 30 September backstop date? (agree, disagree, unsure)

Unsure.

Please explain your response, including, where relevant, details of exceptional circumstances you consider would justify an exemption.

No further comments.

Question 5: We intend to publish a list of local bodies and audit firms which meet statutory deadlines for the publication of audited accounts and those which do not. Do you think there should be additional consequences for Category 1 authorities or audit firms (excluding an authority or firm covered by an exemption) if they do not comply with the statutory deadline of 30 September 2024? (agree, disagree, unsure)

Disagree.

Please explain your response and, where relevant, include any suggested consequences.

It is in the best interests of all Category 1 local bodies and audit firms to comply with the proposed backstop date of 30 September 2024, and the Council believes that local bodies and audit firms will do their best to meet this deadline. The Consultation states that it is DLUHC's intention to publish lists of those local bodies and audit firms who do not meet the deadline for publication of audited accounts, making it clear any instances where unaudited accounts had also not been published by the required date. The Council's view is therefore that it will be unnecessary to impose additional consequences in order to make these proposals a success.

Phase 2: 'Backstop' Proposals for the Recovery Period, Financial Years 2023-24 to 2027-28

Question 6: Notwithstanding the possibility of exemptions in exceptional circumstances (covered by questions 7 and 8 below), do you agree that Category 1 local authorities should be required to publish audited accounts for financial years 2023-24 to 2027-28 by the following dates (agree, disagree, unsure)?

2023-24: 31 May 2025

2024-25: 31 March 2026

2025-26: 31 January 2027

2026-27: 30 November 2027

2027-28: 30 November 2028

Agree.

Do you have any comments on these dates?

As explained previously, the Council agrees with the principle of a system reset, as outlined for Phase 1. The Council also agrees with the setting of further backstop dates for the publication of audited accounts during Phase 2, encompassing the following five years' audits after 2022-23. Allowing auditors the time to rebuild their assurance over a number of years, where it has been necessary to issue a modified or disclaimed opinion in Phase 1, or indeed in Phase 2, is a way to reduce the risk of a backlog re-emerging.

However, whilst the Consultation refers to the Phase 1 backstop date having been set at 30 September, so as to avoid peak periods of workload for local authority finance teams, such as budget and medium-term financial plan preparation, the Phase 2 dates do not appear to take this into account.

The Council is concerned that certain of these dates coincide with what are already peak periods of workload for local authority finance teams.

The 2023-24 backstop date of 31 May 2025 coincides with the statutory deadline for preparation of pre-audit accounts for 2024-25. Due to resource constraints, local authority finance teams already work significant additional hours over the accounts preparation period, particularly in May, to aim to publish pre-audit accounts in time to comply with the statutory deadline and will not have any spare capacity to address any preceding year queries during the audit completion phase before the backstop date.

Similarly, the 2024-25 backstop date of 31 March 2026 coincides with auditors' 2025-26 audit planning and interim work with local authority finance teams and planning for 2025-26 accounts preparation for those finance teams and the 2025-26 backstop date of 31 January 2027 coincides with local authority finance teams' budget and medium-term financial plan preparation and the associated reporting cycle.

To avoid heightening the risk of a further system reset being required, the Council would suggest changing those dates which present particular issues, as explained above. The Government may wish to consider extending Phase 2 by a year or so, to assist with the re-setting of the dates to avoid these issues.

Question 7: Do you think it would be appropriate for Category 1 authorities to be exempt from the statutory backstop dates for Phase 2 in circumstances where the auditor is unable to issue their opinion due to outstanding objections to the accounts that could be material to that opinion? (agree, disagree, unsure)

Agree.

Please explain your response.

As referred to in the Council's response to Question 3, the National Audit Office's consultation proposes that the Code of Audit Practice would introduce exemptions from the proposed statutory deadlines for auditors of Category 1 authorities in certain circumstances, including, in this example, if the auditor is unable to issue its opinion where there are outstanding objections to the accounts that could be material to that opinion. The Council's view is therefore that it is entirely reasonable that where there is an outstanding objection of this nature, that an equivalent exemption is created for any affected Category 1 authorities.

Question 8: Do you think there would be any other exceptional circumstances which might create conditions in which it would appropriate for Category 1 authorities to be exempt from the backstop dates for Phase 2? (agree, disagree, unsure)

Unsure.

Please explain your response, including, where relevant, details of exceptional circumstances you consider would justify an exemption.

No further comments.

Question 9: We intend to publish a list of local bodies and audit firms which meet statutory deadlines for the publication of audited accounts and those which do not. Do you think there should be additional consequences for Category 1 authorities or audit firms (excluding an authority or firm covered by an exemption) if they do not comply with the statutory deadlines for Phase 2? (agree, disagree, unsure)

Disagree.

Please explain your response and, where relevant, include any suggested consequences.

As referred to in the Council's response to Question 5, it is in the best interests of all Category 1 local bodies and audit firms to comply with the proposed backstop dates, and the Council believes that the local bodies and audit firms will do their best to meet these deadlines. The Consultation states that it is DLUHC's intention to publish lists of those local bodies and audit firms who do not meet the deadline for publication of audited accounts, making it clear any instances where unaudited accounts had also not been published by the required date. The Council's view is that it will therefore be unnecessary to impose additional consequences in order to make these proposals a success

As set out in Question 6, the Council does have some concerns with regard to the timing of the Phase 2 backstop dates, as some of these dates are preceded by, or coincide with, periods of peak workload for local authority finance teams, as set out. Already under-pressure local finance teams will experience further and significant competing demands if the dates remain unchanged. It would seem particularly unfair to impose additional consequences on local bodies, should they fail to comply, provided they have made every effort to do so.

Question 10: The Accounts and Audit Regulations 2015 (regulation 15(1)(a)) currently requires Category 1 local authorities to publish unaudited accounts by the 31 May following the end of the financial year. In light of the proposed deadlines for the publication of audited accounts, do you think the 31 May deadline remains appropriate for financial years 2024-25 to 2027-28? (agree, disagree, unsure)

Disagree.

Please explain your response.

DLUHC put in place revised regulations to extend statutory deadlines for 2019-20 to 2021-22 local authority accounts. The unaudited accounts were to be approved and published later than the usual 31 May deadline. The Council appreciated this recognition that local authority audit teams were under severe pressure as a result of the Covid pandemic and other factors. This extension was removed for local authority accounts from 2022-23.

The Council's view is that it is exceptionally challenging for resource-constrained local authority finance teams to meet a 31 May deadline for the publication of pre-audit accounts in the current accounting and regulatory climate. In recent years, developments in accounting standards have required disclosures which are far more involved and complex than in previous years. Teams' abilities to meet statutory deadlines have also been affected by national issues, which are arising with increasing frequency. They impact on local authorities' abilities to meet the pre-audit and audited accounts deadlines; initially causing delays, which have a knock-on effect on already very tight closure and audit timetables. Once a national resolution is agreed, they require additional time and work to understand and implement acceptable solutions.

The Council's view is that it would be far more realistic to set a permanent and meaningful deadline of 30 June, or 31 July, which local authority finance teams should be able to adhere to, provided other unforeseen matters do not occur. This should reduce the risk of a further system reset being required in the future.

Question 11: The existing annual deadline for the publication of unaudited accounts is 31 May. As set out above, we are proposing a backstop date for the publication of audited accounts for the financial year 2023-24 of 31 May 2025. This would mean that 31 May 2025 would be the statutory deadline for both the publication of audited accounts for financial year 2023-24 and unaudited accounts for financial year 2024-25. Do you expect this would create any significant issues? (agree, disagree, unsure)

Agree

Please explain your response.

The Council's view is that this will create significant issues for local bodies with 2023-24 accounts yet to be approved by the auditors. Please refer to the Council's response to Question 6, where this is addressed.

Question 12: The government anticipates that the Phase 1 backstop proposals will result in modified or disclaimed opinions. A modified or disclaimed opinion at the end of Phase 1 would require auditors to subsequently rebuild assurance. The Phase 2 backstop dates are intended to enable this work to be spread across multiple years. Given this additional work, and noting the further explanation at paragraphs 15 to 46 of the Joint Statement (<https://www.gov.uk/government/consultations/addressing-the-local-audit-backlog-in-england-consultation/local-audit-delays-joint-statement-on-update-to-proposals-to-clear-the-backlog-and-embed-timely-audit>), do you have any views on the feasibility of audited accounts being published by the proposed statutory backstop dates for Phase 2?

The Council is fully supportive of the introduction of backstop dates to reset the local audit system and acknowledges that auditors will, in some cases, need to issue modified or disclaimed audit opinions, in order to meet those backstop deadlines.

The Council agrees with the proposal that system partners will provide clear explanations of what the different types of audit opinions mean, especially to clarify that modified/disclaimed opinions attributable to the backstop date do not necessarily indicate significant financial reporting or financial management issues in the audited body. This will avoid any misconception as to why they have been issued and should prevent those local authorities affected being unfairly singled out for public blame.

However, the Council wishes to re-emphasise the point raised in its response to Question 6, that imposing backstop dates at difficult times will mean that authorities will in some instances struggle to comply, despite their best efforts, depending on their local workload circumstances and competing priorities.

Re-phasing of traditional annual audit periods will clash with other peak periods of workload and challenge in the annual cycle for the key local authority finance teams involved, such as the preparation and production of annual revenue budgets and Council Tax setting, the preparation of key policies and update of strategies for audit committees, in-year budget monitoring and the preparation of the following year's accounts. These small teams are already very resource-constrained, and this would place further pressure on them, which could prove insurmountable, leading to a further breakdown of the system. The unintentional rephasing which has already resulted from local audit delays over the past few years, has in part contributed to the compounding of these delays, as small local authority teams have struggled to deal with unmanageable workload increases at key points in the year.

To avoid heightening the risk of a further system reset being required, the Council reiterates that the dates which present particular issues, as highlighted in the Council's response to Question 6, should be changed. The Government may wish to consider extending Phase 2 by a year or so to assist with the setting of these dates so as to avoid these issues.

Publication of an audit letter

Question 13: Do you agree that it would be beneficial for the 2015 Regulations be amended so that Category 1 bodies would be under a duty to consider and publish audit letters received from the local auditor whenever they are issued, rather than, as is currently the case, only following the completion of the audit? (agree, disagree, unsure)

Agree.

Do you have any comments on this issue?

For VFM arrangements, the Council believes that it is important to make audit letters available to those charged with governance and to publish them on a regular basis, and sooner in the audit cycle than is currently the case, which is at a flexible time, after audit completion. The proposal for audit firms to issue these by 30 November following the year-end, even if in draft form and subject to audit completion, seems to be a workable solution from a local authority perspective.

Equality impacts

Question 14: Do you have any comments on whether any of the proposals outlined in this consultation could have a disproportionate impact, either positively or negatively, on people with protected characteristics or wish to highlight any other potential equality impacts?

No.


Further feedback

Question 15: Finally, do you have any further comments on the proposed changes to the 2015 Regulations not covered by the questions so far, including relating to any unintended consequences?

(Where possible, please limit your response to 500 words)

No.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'Mark Kenyon', written over a light blue horizontal line.

**Mark Kenyon
Director of Finance & ICT (S151 Officer)**