

Addendum to the Audit Findings Report 2017-18

Unadjusted misstatements

Misstatements found during our audit which were not adjusted as they are immaterial to the results of the entity and its financial position at year end.

Audit Area	Assertion	Detail of Error	Value of Error	Value of Extrapolated Error
Operating Expenditure	Cut Off	One invoice viewed as part of the substantive testing was raised in the financial year 2016/17 and was then subsequently credited by a supplier. The replacement invoice was then missed by the finance personnel. Despite being raised in 2016/17, the council did not record this as being received until April 2017. The invoice amount is above the £1000 accruals limit and was not accrued for at 2016/17 year end.	£9007.23	£1,090,047

Impact of unadjusted misstatements

The table above provides the detail of a sample error identified during the 2017/18. The error found has been extrapolated over the entirety of the operating expenditure population as required by the ISAs to understand whether this has a material impact on the accounts overall. The extrapolated error is below the auditors materiality threshold, and this is an estimated error based on the sample. Therefore we have not asked management to adjust the financial statements for this.