



# Addendum to the Audit Findings Report for Bath and North East Somerset Council

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Year ended 31 March 2020

26 November 2020



# Supplementary Findings

Our Audit Findings Report for the Council dated 23 November 2020 indicated that at that date our work was approximately 85% complete. Our work has continued and as at the 26 November 2020 the following additional audit issues have arisen that we wish to bring to the attention of Those Charged with Governance (the Corporate Audit Committee).

We are required to report all non trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

## Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

Disclosure omission	Auditor recommendations	Adjusted?
Correction to the Financial Instruments note to reflect Group balances totalling £15m in scope of IFRS 9 not included in the draft accounts, including comparatives within 2018/19. A Prior Period Adjustment disclosure will be included in the revised accounts to detail the nature of the changes and impact on the accounts. This will be adjusted in the final version of the accounts prior to issuing the Opinion.	Correction required.	✓

