

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HAMPSHIRE COUNTY COUNCIL

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2021 issued on 20 December 2021 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of Hampshire County Council as at 31 March 2021 and of its expenditure and income for the year then ended; and
- had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21.

Issue of audit opinion on the pension fund financial statements

In our audit report for the year ended 31 March 2021 issued on 20 December 2021 we reported that, in our opinion the pension fund's financial statements:

- gave a true and fair view of the financial transactions of the pension fund during the year ended 31 March 2021 and the amount and disposition of the fund's assets and liabilities as at 31 March 2021 and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21.

Delay in certification of completion of the audit

In our report dated 20 December 2021, we explained that we could not formally conclude the audit and issue an audit certificate until we had completed the work necessary to issue our assurance certificate in respect of the Authority's Whole of Government Accounts consolidation pack. This assurance statement has now been issued and the NAO as group auditor has confirmed that no further assurances will be required from us as component auditors of Hampshire County Council.

We are required to consider whether any matters have come to our attention that might have a material effect on our opinion from the date we issued our auditor's report.

In the 2021/22 financial statements the authority made a prior period adjustment as disclosed in notes 8b, 8c and 19 to those financial statements.

Note 8b Senior employees' remuneration was updated to include the Director of Public Health's salary (£125,000) and pension contributions (£23,000) as previously omitted.

Note 8c Exit Packages was restated to include pension contributions in respect of added years, ex-gratia payments and other departure costs that had been omitted in the prior year, increasing the number of exit packages reported by 157 and the amount reported by £1.992m.

Note 19 Property, plant & equipment was restated to remove £78m related to assets with a nil net book value that had been transferred to academy schools but had been incorrectly retained on the Council's balance sheet.

No other matters have come to our attention since that date that would have a material impact on the financial statements on which we gave an unqualified opinion and no matters have come to our attention that would have resulted in a different

opinion on the financial statements or additional exception reporting on significant weaknesses in the Authority's value for money arrangements.

We certify that we have completed the audit of the accounts of Hampshire County Council in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.

Kevin Suter.
Ernst + Young LLP

Kevin Suter (Key Audit Partner)
Ernst & Young LLP (Local Auditor)
Southampton
22 November 2023