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Dear Ms Chick

Craven District Council

Correction to Audit Completion Report 2017/18, to be tabled at tonight's Audit and Governance Committee

We need to draw Members' attention to a correction to our Audit Completion Report included on the Agenda for tonight's Audit and Governance Committee.

On page 4 of our report we state that "Our final assessment of materiality, based on the final financial statements and qualitative factors is £418,500, using the same benchmark. We set our trivial threshold (the level under which individual errors are not communicated to the Audit and Governance Committee) at £12,555 based on 3% of overall materiality."

In fact, our final assessment of materiality should be stated as £431,000 and the trivial threshold as £13,000.

I would be grateful if Members of the Committee could be provided with a copy of this letter at the meeting, and for the letter to be added to the agenda papers as part of the official record of the meeting.

We apologise for the inconvenience caused by this error.

Yours sincerely



Mark Kirkham
Partner

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