



KPMG LLP
Infrastructure, Government & Healthcare
1 St Peter's Square
Manchester M2 3AE
United Kingdom

Private & confidential

Clare James
Chief Financial Officer
Wyre Borough Council
Civic Centre
Breck Road
Poulton Le Fylde
Lancashire
FY6 7PU

Our ref DC-WBC-01
Contact Debra Chamberlain
07917 558679

7 February 2023

Dear Clare

Auditor appointment from 1 April 2023

Following the recent procurement exercise undertaken by Public Sector Audit Appointments Limited (PSAA), I am writing to you to introduce myself and KPMG LLP as your new external auditor for the 2023/24 financial year onward.

KPMG has a long and proud history of delivering external audit to local government bodies and other entities in the wider public sector. We are committed to delivering high quality audit work, providing independent challenge but also developing positive professional relationships. Through constructive challenge and clear reporting, we see external audit as a fundamental role in supporting the sound governance of the sector and safeguarding taxpayers' money.

I believe you will value our external audit service because:

We have a high-performing team with relevant experience. We have a team that understands local government bodies and the wider public sector environment. Many of our team have had experience of auditing in the sector prior to the end of our previous PSAA contract. My priority as engagement leader is to ensure the KPMG audit team responsible for your audit is able to quickly develop constructive working relationships with your teams and deliver a robust audit which complies with legislation and audit standards, whilst also being pragmatic and fair. We will also work with you and your outgoing auditors to help minimise any disruption to your teams and to ensure appropriate knowledge transfer.

As a national Public Sector practice, with in-depth knowledge of Local Government and police, we are well equipped to audit Wyre Borough Council and are familiar with the legislative requirements and specific Code of Practice requirements such as Value for Money arrangements reporting and the wider responsibilities under the Local Audit and Accountability Act 2014.

In addition, the specialists who assist us on our audits – for example valuations, pensions, tax, forensics, and IT– all have specific public sector audit knowledge and experience.

We deliver quality audits. At KPMG we take great pride in delivering high quality audits. This is demonstrated in the commentary on KPMG from the FRC (Financial Reporting Council) in their latest report 'Major Local Audits – 2021/22 Audit Quality Inspection' ([Major Local Audits \(frc.org.uk\)](https://www.frc.org.uk/major-local-audits)), which is their review of public sector audits focused on the health and local government sectors.

We use technology to focus our challenge and enhance our insight. We have invested significantly in a modern, fit for purpose audit delivery platform which is designed to align to auditing standards and embeds the latest computer-assisted auditing technology. Our new audit platform allows us to use a range of cutting-edge data and analytics tools which enable us to provide insight and challenge from a new perspective.

Whilst our formal audit appointment will only commence from 1st April 2023, we would be happy to arrange an introductory meeting when convenient to discuss our appointment and understand more about your organisation. Where relevant we can also discuss the status of your ongoing audits and develop a plan accordingly. In the meantime if there is anything you would like to discuss with me (or KPMG) please do not hesitate to contact me on: 07917 558679.

Yours sincerely,



Debra Chamberlain

Debra.chamberlain@kpmg.co.uk