

# Audit Adjustments

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

## Impact of adjusted misstatements

All adjusted misstatements are set out in detail below along with the impact on the key statements and the reported net expenditure for the year ending 31 March 2019.

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000
1 Other land and buildings Revaluation reserve		896 Dr 896 Cr	
2 Surplus on revaluation of assets Other comprehensive income and expenditure	896 Cr 896 Dr		
<b>Overall impact</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>

## 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	Detail	Auditor recommendations	Adjusted?
Disclosure – audit fee	Correction of the value of grants audit fees.	N/A	✓
Disclosure – creditors	Amendment of £190k from creditors classed as Other Local Authority to Bodies External to General Government	N/A	✓
Disclosure – various notes	Minor changes suggested in relation to a small number of notes to enhance the understanding for the reader.	N/A	✓

## Impact of unadjusted misstatements

There are no unadjusted audit misstatements.