

Independent auditor's report to the members of Barnsley Metropolitan Borough Council

In our auditor's report issued on 20 January 2023, we explained that we could not formally conclude the audit and issue an audit certificate for Barnsley Metropolitan Borough Council for the year ended 31 March 2021 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice, until we had completed the work necessary to issue our Whole of Government Accounts (WGA) Component Assurance statement for the year ended 31 March 2021. We have now completed this work.

Opinion on the financial statements

In our auditor's report for the year ended 31 March 2021 issued on 26 November 2021 we reported that, in our opinion the financial statements:

- give a true and fair view of the financial position of the group and of the Authority as at 31 March 2021 and of the group's expenditure and income and the Authority's expenditure and income for the year then ended;
- have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2020/21; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave this opinion.

Report on other legal and regulatory requirements - the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

In our auditor's report for the year ended 31 March 2021 issued on 20 January 2023, we reported that we have nothing to report in respect of whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2021 except on 7 March 2022 we identified a significant weakness in the Authority's arrangements for improving economy, efficiency and effectiveness.

In September 2021, Ofsted and the Care Quality Commission (CQC) conducted a joint inspection to assess the effectiveness of the Authority's implementation of the special educational needs and disabilities (SEND) reforms set out in the Children and Families Act 2014. The inspection report, issued in November 2021, identified significant areas of weakness in the Authority's arrangements for implementing SEND reforms. We recommended that the Authority:

- have a clear Written Statement of Action (WSOA) in response to the inspection's findings
- develop an action plan to implement their WSOA
- ensure that the action plan is subject to formal monitoring and challenge by the Authority's Cabinet.

No matters have come to our attention since that date that would have resulted in any additional exception reporting on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2021.

Report on other legal and regulatory requirements – Audit certificate

We certify that we have completed the audit of Barnsley Metropolitan Borough Council for the year ended 31 March 2021 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

Use of our report

This report is made solely to the members of the Authority, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 43 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the Authority's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the Authority's members as a body, for our audit work, for this report, or for the opinions we have formed.

Gareth D Mills

Gareth Mills, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Leeds

21 February 2023