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7 November 2022

Dear Committee Member

**City of Lincoln Council – Non-Audit Services 2021/22**

As in previous years we expect to be separately engaged by management to carry out additional work as set out below.

- Housing Benefits – Reporting Accountant's report on the 2021/22 Return (estimated fee £6,000)
- Pooling of Housing Capital Receipts – Reporting Accountant report on the 2021/22 Return (estimated fee £3,250)

The requirement to obtain an independent report on these returns is set by the relevant Government department (DWP and DLUHC) and the work is carried out in line with the instructions and work programmes issued by the departments. The reporting deadline for this work is end of January 2023.

Before engaging with the Council to undertake any additional work we are required to consider whether there are any actual, potential or perceived threats to our independence and if necessary ensure there are sufficient safeguards in place to eliminate these potential threats or reduce them to an acceptable level. The threats to be considered include the threats of self-interest, self-review, management, advocacy, familiarity and intimidation. We have completed this assessment and we are satisfied there are sufficient safeguards in place to address any perceived or actual threats to our independence on these pieces of work.

We now need the Audit Committee to approve these proposed engagements so we can agree the signed Engagement Letters with management and start the work. We ask the Audit Committee to grant the approval at its 15 November 2022 meeting and will be happy to answer any questions the Committee has regarding these returns and the work required.

Yours sincerely



**Mark SurrIDGE**  
Key Audit Partner  
For and on behalf of Mazars LLP