

Julie Crellin  
Director of Finance  
Cumbria County Council  
Cumbria House  
Carlisle  
CA1 1RD

Dear Julie

## Report of factual findings of our agreed upon procedures to the directors of Cumbria County Council

In accordance with the requirements of Section 42 of the Harbours Act 1964 we are giving our report on the annual statement of accounts relating to harbour activities that you have prepared in relation to Port of Workington Harbour Authority for the year ending 31 March 2020. This report is produced in accordance with the terms of our engagement letter dated 20 November 2020.

Our engagement was undertaken in accordance with International Standards on Related Services 4400 applicable to agreed-upon procedures engagements. We have performed the procedures agreed with you and enumerated below, as set out in our engagement letter.

We have considered whether the annual statement of accounts relating to the harbour activities of Port of Workington Harbour Authority has been prepared on a reasonable basis by carrying out the following procedures:

- checking that the figures in the harbour authority annual statement of accounts agree to the underlying records upon which they have been prepared and are consistent with the transactions recorded in the statutory accounts of the local authority for the same reporting period; and
- checking that the harbour authority annual statement of accounts casts correctly.

These procedures were performed solely to assist you in meeting your responsibilities under the Harbours Act 1964. Under Section 42(5) of the Harbours Act 1964 you are required to submit this report along with the copy of the annual statement of accounts relating to harbour activities on which it has been given to the Secretary of State for Transport.

This report is provided pursuant to, and must be read in conjunction with, our engagement letter dated 20 November 2020 and is subject to the terms and limitations set out therein.

### **Auditor's report on the annual statement of accounts relating to the harbour activities of Port of Workington Harbour Authority for the year ending 31 March 2020**

We have no matters that we wish to draw to the attention of the Secretary of State in relation to the preparation of the annual statement of accounts relating to the harbour activities of Port of Workington Harbour Authority for the year ending 31 March 2020.

Because the above procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing (UK) or International Standards on Review Engagements (ISREs) we do not express any assurance.

Had we performed additional work or procedures or had we performed an audit or review of the financial statements in accordance with International Standards on Auditing (UK) or International Standards on Review Engagements (ISREs), other matters might have come to our attention that would have been reported to you.

Our report is prepared solely for the confidential use of Cumbria County Council and solely for the purposes set out in this report. Our report must not be recited or referred to in whole or in part in any other document. Our report must not be made available, copied or recited to any other party without

our express written permission. Grant Thornton UK LLP neither owes nor accepts any duty to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by other parties' reliance on our report.

We have completed our responsibilities in respect of the annual statement of accounts relating to harbour activities for Port of Workington Harbour Authority for the year ending 31 March 2020 under the requirements of the Harbours Act 1964 and the Local Audit and Accountability Act 2014 so far as they apply to this engagement.

***Grant Thornton UK LLP***

Grant Thornton UK LLP

Chartered Accountants

Glasgow

30 November 2020