|  |  |
| --- | --- |
|  | **Form CG05** |

WGA 2020-21

Notification of Audit Completion

*Note for auditors and preparers*

*The new OSCAR 2 system require some changes to the CG05 process. Please read these instructions carefully:*

*Instructions for management*

* *When you reach step 6 of the OSCAR 2 workflow, you will be able to generate a final auditor report, with all changes requested for the cycle 2 submission.*
* *Please pass this report to the component auditors who will review and confirm if they are happy that this reflects the final position.*
* *Once they have confirmed they are happy with the final position please click step 7 in the OSCAR 2 workflow. This will complete the submission.*
* *Once completed, please fill in part A of this form and provide to your auditors.*

*Instructions for auditors*

* *Once you have received a CG05 form with part A complete, please complete part B*
* *Once completed, send the completed form, along with a copy of the agreed, final auditor report to the following email addresses:*
	+ *For Local Government bodies: LG\_WGAreturns@hmtreasury.gov.uk*
	+ *For Central Government bodies: WGA.Team@hmtreasury.gov.uk*
* *Auditors do* ***not*** *need to send Assurance certificates to HM Treasury as part of this process.*

***PART A-TO BE COMPLETED BY COMPONENT MANAGEMENT***

Name of Body: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Body CPID: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Certification**

* I certify that the audit of the WGA submission was completed on [**date**].

**Sub-consolidation (delete if not applicable)**

* I certify that the audit of the WGA sub-consolidation was completed on [**date**].

Audit Adjustments

* The number of material audit adjustments arising from the audit is **[number]**.
* Details of any agreed audit adjustments are attached. These adjustments [have not been processed/ have been processed and no further action is required]\*.
* [No audit adjustments were required]

#### Consolidation Manager

 Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

***PART B-TO BE COMPLETED BY COMPONENT AUDITOR***

Name of Body: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Body CPID: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Certification**

* The attached cycle 2 auditor report is an accurate reflection of the final audited results for this component
* The attached cycle 2 auditor report is the same as the one submitted to the central NAO audit team.

#### Audit Contact

 Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_