

**Audit and Standards Committee – 10th December 2013**

**Joint Report of the Chief Executive and the Treasurer**

**Annual Audit Letter 2012/13**

**Purpose of Report**

1. To consider the External Auditor's Annual Audit Letter for 2012/13.

**Background**

2. Grant Thornton, the Council's external auditors, have produced an Annual Audit Letter. Representatives of Grant Thornton will be in attendance at this meeting to present the Letter and to discuss its contents with members.
3. The Audit Commission's Code of Audit Practice requires that the external auditors prepare an Annual Audit Letter (the Letter) and issue it to the Council. The purpose of the Letter is to communicate to the Council and its external stakeholders, including members of the public, the key issues arising from auditors' work, which the external auditor considers should be brought to the attention of the Council. The Letter is intended to cover the work carried out by the external auditors since the previous Letter was issued, in this case October 2012.
4. At the meeting of this Committee on the 19th September 2013, Grant Thornton produced their Audit Findings Report. The report considered the auditor's findings in relation to the Council's Financial Statements and Value for Money conclusion for 2012/13 and the auditor issued an unqualified opinion
5. The Letter will be presented to Cabinet on 12th February 2014 and representatives from Grant Thornton will attend and address the Cabinet on key messages, conclusions and significant issues.
6. The Letter has been published, placed on the Council website, and paper copies made available at a charge of £1.00, as agreed in 2000/01.

**Finance**

7. The report deals with a number of financial affairs of the Council. No additional resources are required as a direct consequence of the Letter.

## Law


8. Legislation appertaining to Local Authority Audit and Accounts is contained in the Local Government Act 1972, part 2 of the Audit Commission Act, 1998, and regulations made there under.

## Equality Impact

9. The proposals take into account the Council's Policy on Equality and Diversity.

## Recommendation

10. It is recommended that the Committee:-
  - Note the views of the Auditor.
  - Comment on matters in the Annual Audit Letter.



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**John Polychronakis**  
**Chief Executive**

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**Iain Newman**  
**Treasurer**

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**List of Background Papers**  
Annual Audit Letter 2012/13