

**Audit and Standards Committee – 14th February 2013**

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

**Annual Audit Letter 2011/12**

**Purpose of Report**

1. To consider the Audit Commission's Audit Letter for 2011/12.

**Background**

2. The Audit Commission, who were the Council's external auditor at the audit of the final accounts, have produced an Annual Audit Letter. Representatives of the Audit Commission 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 District 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 November 2011.
4. At the meeting of this Committee on the 20<sup>th</sup> September 2012, the Audit Commission produced their Annual Governance Report. The report considered the auditor's findings in relation to the Council's Financial Statements and Value for Money conclusion for 2011/12 and the auditor issued an unqualified opinion
5. The Letter will be presented to Cabinet on 13th March 2013 and representatives from the Audit Commission will attend and address the Cabinet on key messages, conclusions and significant issue.
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

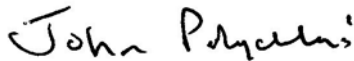
8. Legislation appertaining to Local Authority Audit and Accounts is contained in the Local Government Act 1972, part 2 of the Audit Commission Act, 1998, and regulations made there under.

## Equality Impact

9. The proposal takes account of the Council's policy in relation to equal opportunities.

## 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 2011/12