

Meeting of the Cabinet – 11th February, 2015

Joint Report of the Chief Executive and the Chief Officer (Finance and Legal Services)

Annual Audit Letter 2013/14

Purpose of Report

1. To consider the External Auditor's Annual Audit Letter for 2013/14.

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 key messages, conclusions and significant issues 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 2013.
4. At the meeting of the Audit and Standards Committee on 18th September 2014, 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 2013/14 and the auditor issued an unqualified opinion. The Annual Audit Letter was received and noted by the Audit and Standards Committee at its meeting on 9th December, 2014.
5. The Letter has been published, placed on the Council website, and paper copies made available at a charge of £1.00, as previously agreed.

Finance

6. 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

7. 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

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

Recommendation

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



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Sarah Norman
Chief Executive



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Iain Newman
Chief Officer
(Finance and Legal Services)

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List of Background Papers

Annual Audit Letter 2013/14