
Audit and Standards Committee – 8th February 2021

Joint Report of the Chief Executive and the Director of Finance and Legal

Annual Audit Letter 2019/2020

Purpose

1. To consider the External Auditor's Annual Audit Letter for 2019/2020.

Recommendations

2. It is recommended:-
 - That the Committee notes the views of the Auditor.

Background

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 September 2019.
4. The Letter for 2019/20 is attached as Appendix 1. It reflects the conclusions set out in the Audit Findings Report presented to this committee on 21st September 2020 and subsequently updated and circulated to members of the committee on 11th January 2021. That report considered the auditor's findings in relation to the Council's Financial Statements and Value for Money conclusion for 2019/20.
5. The Letter has been published and placed on the Council website. Paper copies can be made available at a charge of £1.00, as agreed in 2000/01.

6. The Letter will be presented to Cabinet on 11th February 2021 and representatives from Grant Thornton will attend and address the Cabinet on key messages, conclusions and significant issues.

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. No consultations with Children and young people were undertaken or required in the preparation of this report.

Human Resources/Organisational Development

10. The proposals in this report do not have any direct organisational development / human resources or transformational implications.

Commercial/Procurement

11. There are no commercial opportunities associated with this report.

Health, Wellbeing and Safety

12. The proposals in this report have no direct impact on health, wellbeing or safety.

Kevin O'Keefe
Chief Executive

Iain Newman
Chief Officer - Finance & Legal

Contact Officer: Rachel Cooper
Telephone: 01384 814844
Email: rachel.cooper@dudley.gov.uk

List of Background Papers

Annual Audit Letter 2019/20.

List of Background Documents

Appendix 1 – Annual Audit Letter