
Meeting of the Cabinet – 6th December 2018

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

Annual Audit Letter 2017/18

Purpose of Report

1. To consider the External Auditor's Annual Audit Letter for 2017/18.

Recommendation

2. It is recommended that Cabinet note the views of the Auditor, Grant Thornton and comment on matters in the Annual Audit Letter 2017/18.

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 2017.
4. The Letter for 2017/18 is attached as appendix 1 (revised). It reflects the conclusions set out in the Audit Findings Report presented to Audit and Standards Committee on 25th July 2018. That report considered the auditor's findings in relation to the Council's Financial Statements and Value for Money conclusion for 2017/18 and the auditor issued a qualified opinion in respect of the OFSTED inspection.
5. The 2017/18 Annual Audit Letter has been updated, since presented to Audit and Standards Committee in September, to include a minor fee variation of £3,000 to reflect additional procedures carried out by external auditors in relation to the Council's listed debt.
6. 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.

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.



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List of Background Papers
Annual Audit Letter 2015/16