
Meeting of the Cabinet – 31st October 2019

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

Annual Audit Letter 2018/19

Purpose

1. To consider the External Auditor's Annual Audit Letter for 2018/19.

Recommendation

2. It is recommended that Cabinet note the views of the Auditor, Grant Thornton and comment on matters in the Annual Audit Letter 2018/19.

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 2018.
4. The Letter for 2018/19 is attached as Appendix 1. It reflects the conclusions set out in the Audit Findings Report presented to Audit and Standards Committee on 23rd September 2019. That report considered the auditor's findings in relation to the Council's Financial Statements and Value for Money conclusion for 2018/19.
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.

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

Organisational Development/Transformation

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

Commercial/Procurement

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

Health, Wellbeing and Safety

11. The Council is committed to building stronger, safer and more resilient communities in line with the Dudley Vision and protecting our residents' physical, and emotional health for the future.



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Chief Executive



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List of Background Papers Annual Audit Letter 2018/19