

29 October 2019

Report of	Assistant Director – Policy and Corporate	Author	Paul Cook
Title	Annual Audit Letter 2018/19		☎ 282774
Wards affected	Not applicable		

1. Executive Summary

- 1.1 The Annual Audit Letter summarises the conclusions and any significant issues arising from BDO's audit procedures for the year ended 31 March 2019. The areas of work and their main conclusions are summarised in the following table:

Area of Work	Conclusion
Financial statements	Unqualified – the financial statements give a true and fair view of the financial position of the Council as at 31 March 2019 and of its expenditure and income for the year then ended.
Management override of controls	No issues were identified by our audit of journals and accounting estimates for management override of controls or management bias.
Revenue and expenditure recognition	No non-trivial issues identified.
Consistency of Governance Statement	The Annual Governance Statement was consistent with the Auditors' understanding of the Council.
Public interest report	No matters to report in the public interest.
Written recommendations to the Council, which should be copied to the Secretary of State	No matters to report.
Other actions taken in relation to our responsibilities under the Local Audit and Accountability Act 2014	No matters to report.
Reporting to the National Audit Office (NAO) on our review of the Council's Whole of Government Accounts return (WGA)	No matters to report.

2. Recommended Decision

- 2.1 To consider and note the contents of the 2018/19 Annual Audit Letter.

3. Reason for Recommended Decision

- 3.1 The Accounts and Audit Regulations require the Council to consider the Annual Audit Letter.

4. Alternative Options

- 4.1 Not applicable.

5. Background information

- 5.1 The 2018/19 Annual Audit Letter is attached to this report as an appendix.
- 5.2 The Audit Results Report was presented to the Committee on 30 July 2019.
- 5.3 The Auditors' certificate that they completed the audit in accordance with the requirements of the Local Audit and Accountability Act 2014 and the National Audit Office's 2015 Code of Audit Practice was issued on 31 July 2019. This is in line with the earlier audit completion deadline of 31 July as prescribed by statute.
- 5.4 In January 2020 the Auditor will also issue a report to the Committee summarising the grant certification work they have undertaken.

6. Strategic Plan References

- 6.1 The objectives and priorities of the Strategic Plan informed all stages of the budget process for 2018/19.

7. Publicity Considerations

- 7.1 The Annual Audit Letter has been publicised on the Council's website, and a hard copy of the document is available at Council offices in line with statutory requirements.

8. Financial Implications

- 8.1 The 2018/19 audit fees are detailed in the Annual Audit Letter. There was no variation to the planned fee.

9. Other Standard References

- 9.1 Having considered equality, diversity and human rights, health and safety, community safety and risk management implications, there are none that are significant to the matters in this report.

10. Appendices

- 10.1 Appendix A: Annual Audit Letter for the year ended 31 March 2019

Background Papers

None