

28 November 2017

Report of	Assistant Director Policy and Corporate	Author	Steve Heath
Title	Annual Audit Letter 2016/17		☎ 282389
Wards affected	Not applicable		

1. Executive Summary

- 1.1 The Annual Audit Letter summarises the conclusions and any significant issues arising from Ernst & Young's audit procedures for the year ended 31 March 2017. 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 2017 and of its expenditure and income for the year then ended.
Consistency of other information	Other information published with the financial statements was consistent with the Statement of Accounts.
The Council's arrangements for securing economy, efficiency and effectiveness	The Council has put in place proper arrangements to secure value for money in its use of resources.
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.

2. Recommended Decision

- 2.1 To consider and note the contents of the 2016/17 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. Supporting information

- 5.1 The 2016/17 Annual Audit Letter is attached to this report as an appendix.
- 5.2 The Audit Results Report was issued on 7 July 2017, and presented to the Committee on 25 July 2017.
- 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 25 July 2017.
- 5.4 In December 2017 the Auditor will also issue a report to the Committee summarising the 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 2016/17.

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 There were no financial implications arising from the audit fees detailed in Appendix A of the Annual Audit Letter, which were in line with the budgeted amounts.

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.

Appendices

Annual Audit Letter for the year ended 31 March 2017

Background Papers

None