

**MAIDSTONE BOROUGH COUNCIL**

**RECORD OF DECISION OF THE COBTREE MANOR ESTATE CHARITY  
COMMITTEE**

Decision Made: 11 January 2012

**RESPONSE TO MANAGEMENT LETTER 2010/11**

**Issue for Decision**

To consider the draft response to the Management Letter issued at the conclusion of the audit of the 2010/11 accounts.

**Decision Made**

That the draft response to the Management Letter issued at the conclusion of the audit of the 2010/11 accounts, as set out in Appendix B to the report of the Head of Finance and Customer Services, be approved.

**Reasons for Decision**

The Charity accounts are audited by King & Taylor, and as part of their final report they issue a Management Letter which sets out the principal findings of their work and makes recommendations regarding these findings.

At the meeting of the Committee held on 9 November 2011 the accounts for 2010/11 were approved, but the Committee asked that the draft response to the Management Letter be brought to the next meeting for consideration prior to its formal submission.

The Management Letter is attached as Appendix A to the report of the Head of Finance and Customer Services and the draft response is attached as Appendix B to the report.

**Alternatives Considered and Why Rejected**

The alternative course of action would be to disregard the recommendations set out in the Management Letter. However, to do so could have a negative impact upon future audit reports as the recommendations are intended to assist the future operation of the Charity.

## **Background Papers**

None.

Should you be concerned about this decision and wish to call it in, please submit a call in form signed by any two Non-Executive Members to the Head of Change and Scrutiny by: **20 January 2012.**