

**Annual Audit Letter (year ended 31 March 2019)**

<b>Final Decision-Maker</b>	Audit, Governance and Standards Committee
<b>Lead Head of Service/Lead Director</b>	Mark Green, Director of Finance and Business Improvement
<b>Lead Officer and Report Author</b>	Chris Hartgrove, Interim Head of Finance
<b>Classification</b>	Public
<b>Wards affected</b>	All

**Executive Summary**

The Annual Audit Letter (**Appendix 1**) sets out the key findings from the work undertaken by the external auditors (Grant Thornton) for the year ended 31 March 2019, and concludes the audit process for 2018/19.

**Timetable**

<b>Meeting</b>	<b>Date</b>
Audit, Governance and Standards Committee	18 November 2019

**This report makes the following recommendations to the Committee:**

1. That the external auditor's (Grant Thornton) Annual Audit Letter for the year ended 31st March 2019 (**Appendix 1**) be noted.

# Annual Audit Letter (year ended 31 March 2019)

## 1. CROSS-CUTTING ISSUES AND IMPLICATIONS

Issue	Implications	Sign-off
<b>Impact on Corporate Priorities</b>	The recommendations will by themselves not materially affect achievement of corporate priorities. However, the Council is committed to delivering on its corporate priorities and securing value for money through effective governance. This Annual Audit Letter is one measure of how effective the council has been in delivering against this commitment.	Director of Finance & Business Improvement
<b>Cross Cutting Objectives</b>	As noted above, the Council is committed to delivering on its corporate priorities (and securing value for money through effective governance). The Council's corporate priorities include a range of cross-cutting objectives.	Director of Finance & Business Improvement
<b>Risk Management</b>	Detailed within Section 5.	Director of Finance & Business Improvement
<b>Financial</b>	The financial implications arising from the work of external audit are detailed within <b>Appendix 1</b> .	Director of Finance & Business Improvement
<b>Staffing</b>	No implications identified.	Director of Finance & Business Improvement
<b>Legal</b>	The terms of reference for the Audit, Governance and Standards Committee require the Committee to consider the external auditor's Annual Audit Letter.	Director of Finance & Business Improvement

<b>Issue</b>	<b>Implications</b>	<b>Sign-off</b>
<b>Privacy and Data Protection</b>	No implications identified.	Director of Finance & Business Improvement
<b>Equalities</b>	No implications identified.	Director of Finance & Business Improvement
<b>Public Health</b>	No implications identified.	Director of Finance & Business Improvement
<b>Crime and Disorder</b>	No implications identified.	Director of Finance & Business Improvement
<b>Procurement</b>	No implications identified.	Director of Finance & Business Improvement

## **2. INTRODUCTION AND BACKGROUND**

2.1 The Annual Audit Letter sets out the key findings from the work external audit work undertaken for the year end 31st March 2019 by Grant Thornton. Representatives from Grant Thornton will be in attendance at the meeting to present the document and respond to any questions which Committee members may have.

2.2 It is recommended that this document is considered by the Committee in accordance with the terms of reference detailed within the Council's Constitution.

2.3 Key findings to note in the Annual Audit Letter at Appendix 1 include:

- The external auditor gave an unqualified opinion on the Council's 2018/19 Statement of Accounts on 16th August 2019; and
- The external auditor is satisfied that in all significant respects the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31st March 2019.

## **3. AVAILABLE OPTIONS**

3.1 The report is for noting only.

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#### **4. PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS**

4.1 The report is for noting only.

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#### **5. RISK**

5.1 The report is presented for information only and has no risk management implications.

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#### **6. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK**

6.1 No formal consultation has been undertaken in relation to this report.

6.2 The Committee previously considered the Grant Thornton's Audit Findings Report for the year ending 31st March 2019 as part of the formal adoption of the annual financial statements for the 2018/19 financial year (30th July 2019).

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#### **7. NEXT STEPS: COMMUNICATION AND IMPLEMENTATION OF THE DECISION**

7.1 The Annual Audit Letter concludes the audit process for 2018/19. There are no further steps.

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#### **8. REPORT APPENDICES**

8.1 The following document is published with this report and forms part of the report:

- Appendix 1 – "Annual Audit Letter (year ended 31st March 2019)"  
**TO FOLLOW**
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#### **9. BACKGROUND PAPERS**

9.1 None.