

16 October 2012

Members
Maidstone Borough Council
Maidstone House
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— Dear Member

Maidstone Borough Council Annual Audit Letter 2011/12

I am pleased to submit my Annual Audit Letter which summarises my 2011/12 audit of Maidstone Borough Council.

Financial statements

On 17 September 2012 I presented my Annual Governance Report (AGR) to the Audit Committee outlining the findings of my audit of the Council's 2011/12 financial statements. I will not replicate those findings in this letter.

Following the Audit Committee on 17 September I:

- wrote to the Chairman of the Audit Committee on 27 September detailing progress on outstanding issues, drawing his attention to changes made to the financial statements since the meeting and outlining the action required before I could issue my audit opinion;
- issued an unqualified opinion on the Council's 2011/12 financial statements included in the Authority's Statement of Accounts on 28th September;
- concluded that you have made proper arrangements to secure economy, efficiency and effectiveness in your use of resources on 28 September; and
- certified completion of the audit on 16 October 2012

There is still scope for improvement in the Council's arrangements for the preparation of its financial statements and supporting working papers. I have made a number of recommendations to assist in this area, and an action plan has been discussed and agreed with officers.

The Council continues to maintain an effective financial planning framework, and appears well placed to address the financial pressures it faces over the medium term. A strategic approach is taken to identify cost reductions and efficiency savings through partnership working, and performance monitoring arrangements are strong.

Closing remarks

I have discussed and agreed this letter with the Chief Executive and Director of Regeneration and Communities. While this has been another challenging year for all who work within local government, I wish to thank the finance staff for the positive and constructive approach that they have taken to my audit. I also wish to thank senior management and the Audit Committee for their support and co-operation during the audit.

Yours sincerely

Darren Wells
District Auditor