

26 November 2014

Audit and Scrutiny Committee

Annual Audit Letter 2013/14

Report of: *Jo-Anne Ireland, Acting Chief Executive*

Wards Affected: *None*

This report is: *Public*

1. Executive Summary

- 1.1 This report presents the Annual Audit Letter for 2013/14 following the conclusion of the audit work undertaken by Ernst & Young.

2. Recommendation(s)

- 2.1 To receive the Annual Audit Letter 2013/14.**

3. Introduction and Background

- 3.1 The draft Statement of Accounts were presented to the External Auditors (Ernst & Young) by the statutory deadline of 30 June 2014 and to this Committee on 1 July 2014.
- 3.2 The accounts were available for public inspection from 7 July to 1 August, although no member of the public exercised the right to inspect.
- 3.3 Following completion of the audit work, the accounts were signed off by Ernst & Young by the statutory deadline of 30 September 2014.

4. Issue, Options and Analysis of Options

- 4.1 Further to the conclusion of the audit of the Accounts for 2013/14, Ernst & Young have issued the Annual Audit Letter 2013/14 which summarises the audit work undertaken. A copy of this letter is attached as Appendix A to this report.
- 4.2 The key messages contained within the Annual Audit Letter repeat those presented within the Annual Results Report in a public facing document. In summary:

- The Council has received an unqualified opinion on the 2013/14 financial statements including the Statement of Accounts.
- Ernst & Young have concluded that the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.
- The work on the Whole of Government Accounts (WGA) has been completed and an assurance statement issued.

5. Reasons for Recommendation

- 5.1 A system of sound financial control and governance arrangements underpins all of the services and priorities of the Council.

6. Implications

Financial Implications

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- 6.1 There are no direct financial implications arising from this report.

Legal Implications

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- 6.2 All relevant legal considerations have been taken fully into account in compiling this report.

7. Appendices to this report

Appendix A – Annual Audit Report 2013/14

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