
Effective Organisation Overview & Scrutiny Committee

12 January 2010

Report of the Assistant Director of Resources (Customer Service & Governance) and Assistant Director of Resources (Finance)

Annual Audit Letter 2008/09- Audit Commission

Summary

1. This paper introduces the Annual Audit Letter 2008/09 (see Annex A) prepared by the Audit Commission which gives a clear audit opinion on the council's financial statements for 2008/09. This report has already been discussed at Executive on 15 December 2009 and Audit & Governance Committee on 21 December 2009. Prior to that, most of the content had been discussed at the Audit & Governance Committee on 21 September 2009 as part of the agenda items relating to the Annual Governance Report 2008/09 and the Use of Resources Report 2008/09. Both covering reports are attached at Annex B and Annex C which include the council's response to these reports.

Background

2. The District Auditor reports annually his independent opinion of the council's arrangements based on an annual programme of work agreed by officers and members. This programme of work must meet the standards set out in the Code of Audit Practice and gives an opinion on the corporate governance arrangements at the council focusing on:
 - the opinion given on the council's annual Statement of Accounts (including the Annual Governance Statement);
 - the council's arrangements to secure value for money in its use of resources (including confirmation of the Use of Resources score of Level 2 'performing adequately').

Consultation

3. Not relevant for the purpose of the report.

Options & Analysis

4. Not relevant for the purpose of the report.

Corporate Priorities

5. This report contributes to the Effective Organisation priority within the Corporate Strategy.

Implications

6. There are no financial, HR, equalities, legal, crime and disorder, IT or property implications arising from this report.

Risk Management

7. By not responding effectively to the matters contained in the Annual Audit Letter, the council will fail to properly comply with legislative and best practice requirements, and its performance in future CAA assessments could be adversely affected.

Recommendations

8. Members are asked to:
 - a) note the contents of this report and the Annual Letter itself, attached as the annex to this report;

Reason: To inform the future business of the Committee as necessary.

- b) note the council's response to the issues raised by the District Auditor to be monitored Audit & Governance committee at future meetings as outlined in Annex B and Annex C

Reason: To ensure the effective management and follow-up of key action to be taken to support on-going development and improvement work at the council.

Contact Details

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Report Approved



Date 24th December 2009

Specialist Implications Officers: Not applicable

Wards Affected:

All



For further information please contact the author of the report

Background Papers: See below

Annexes

Annex A Annual Audit & Inspection Letter 2008/09

Annex B Report to Audit & Governance Committee 21 September 2009 –
Annual Governance Report 2008/09

Annex C Report to Audit & Governance Committee 21 September 2009 –Use of
Resources 2008/09