

# AUDIT COMMITTEE

2 December 2014

# REPORT

**Subject Heading:**

**Annual Audit Letter**

**Report Author and contact details:**

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Audit Committee responsible for  
approving accounts.

**Policy context:**

**Financial summary:**

N/A

**The subject matter of this report deals with the following Council Objectives**

Clean, safe and green borough	<input type="checkbox"/>
Excellence in education and learning	<input type="checkbox"/>
Opportunities for all through economic, social and cultural activity	<input type="checkbox"/>
Value and enhance the life of every individual	<input type="checkbox"/>
High customer satisfaction and a stable council tax	X

## SUMMARY

Our external auditors PricewaterhouseCoopers will present their annual audit letter to the committee summarising the results of their 2013/14 audit.

## RECOMMENDATIONS

To note the contents of the letter and consider any issues raised by the external auditor.

**REPORT DETAIL**

The purpose of the letter is to provide a high level summary of the results of the 2013/14 audit. The letter is included at appendix A.

**IMPLICATIONS AND RISKS**

**Financial Implications and Risks:**

There are no financial implications or risks arising directly from this report. There are no financial consequences arising from the outcome of the audit of accounts. The issues raised in the letter are consistent with the matters raised in their earlier "Report to those charged with Governance" (ISA260) and have been addressed as part of 2013/14 closure planning.

**Legal Implications and risks:**

There are no apparent legal implications in noting the content of the audit letter. The matters highlighted by the letter clearly identify areas of legal and financial risk but the management responses set out how these can be managed.

**Human Resources Implications and risks:**

None arising directly

**Equalities and Social Inclusion Implications and risks:**

None arising directly

**BACKGROUND PAPERS**

Working papers for the statement of accounts.