

Audit and Standards Committee

7 November 2019

External Auditors' Annual Audit Letter 2018/19

Recommendation

The Committee is asked to:

- Consider the Annual Audit Letter of the External Auditors, attached at Appendix A, including whether any executive action is required.
- Note the report from the External Auditors on the objection to the 2015/16 accounts and the management response to the recommendations.

1. Purpose of the Report

- 1.1. The Audit Commission's Code of Audit Practice requires auditors to prepare an annual audit letter and issue it to each audited body.
- 1.2. The purpose of preparing and issuing annual audit letters is to communicate to the audited body and key external stakeholders, including members of the public, the key issues arising from auditors' work, which auditors consider should be brought to the attention of the audited body. The annual audit letter covers the work carried out by auditors since the previous letter was issued.
- 1.3. This letter, for 2018/19, is attached at **Appendix A**. It summarises all of the work completed as part of the 2018/19 annual audit and reported to this Committee in previous reports and provides a brief update on any issues since the last report to the Committee in July.
- 1.4. The Committee will recall that the External Auditors received an objection to the County Council's 2015/16 accounts in relation to highways, more specifically the value for money of the manhole covers used. The objection has taken time to resolve and the auditors are now in a position to issue their final report. A copy of this report and the management response to the recommendations is attached at **Appendix B**.

1.5. The auditors will attend the meeting to present the reports.

2. Financial Implications

2.1. There are no material financial implications for the authority as a result of the issues raised in this report. Page 11 of the Auditors report includes some commentary about the additional fees for the 2018/19 audit. These are subject to on-going discussions and a verbal update will be provided at the meeting.

3. Background Papers

3.1. None.

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Local Members consulted

Not applicable

Other Members consulted

None