

DECISION-MAKER:		GOVERNANCE COMMITTEE	
SUBJECT:		EXTERNAL AUDIT – ANNUAL AUDIT LETTER 2018-19	
DATE OF DECISION:		11 NOVEMBER 2019	
REPORT OF:		EY LLP (EXTERNAL AUDIT)	
<u>CONTACT DETAILS</u>			
AUTHOR:	Name:	David White	Tel: 02380 382042
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Director	Name:	Helen Thompson	Tel: 02380 382009
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STATEMENT OF CONFIDENTIALITY			
N/A			
BRIEF SUMMARY			
<p>The National Audit Office’s Code of Audit Practice requires auditors to prepare an annual audit letter and issue it to each audited body. The annual audit letter summarises key findings from across the range of the auditor’s work and responsibilities under statute and the Code, in relation to the 2018/19 audit. It provides a clear, readily understandable commentary on the results of the auditor’s work and highlights any issues that the auditor wishes to draw to the attention of the public. The annual audit letter is a public facing document and is written for a wider audience because it must be published by the audited body.</p>			
RECOMMENDATIONS:			
	(i)	To note the Annual Audit Letter 2018/19 as attached	
REASONS FOR REPORT RECOMMENDATIONS			
1.	Please see summary above, with regard to the requirement to issue an Annual Audit Letter. The Accounts and Audit Regulations require the Annual Audit Letter to be considered by a Committee of the Authority, and then published on the Authority’s website.		
ALTERNATIVE OPTIONS CONSIDERED AND REJECTED			
2.	None		
DETAIL (Including consultation carried out)			
3.	<p>See summary above, and attached Annual Audit Letter.</p> <p>The Annual Audit Letter has been shared with officers (the Service Director: Finance and Commercialisation, the Interim Service Lead – Corporate Planning & Commercialisation, and the MTFs & Revenue Manager) for comment prior to submission into papers, and the comments received have been reflected in the report.</p>		
RESOURCE IMPLICATIONS			
<u>Capital/Revenue</u>			
4.	None		

<u>Property/Other</u>	
5.	None
LEGAL IMPLICATIONS	
<u>Statutory power to undertake proposals in the report:</u>	
6.	<ul style="list-style-type: none"> Local Audit and Accountability Act 2014 Accounts and Audit Regulations 2015
<u>Other Legal Implications:</u>	
7.	None
RISK MANAGEMENT IMPLICATIONS	
8.	None
POLICY FRAMEWORK IMPLICATIONS	
9.	None

KEY DECISION?	No
WARDS/COMMUNITIES AFFECTED:	N/A
<u>SUPPORTING DOCUMENTATION</u>	
Appendices	
1.	Annual Audit Letter 2018/19

Documents In Members' Rooms

1.	N/A
Equality Impact Assessment	
Do the implications/subject of the report require an Equality and Safety Impact Assessment (ESIA) to be carried out.	No
Data Protection Impact Assessment	
Do the implications/subject of the report require a Data Protection Impact Assessment (DPIA) to be carried out.	No
Other Background Documents	
Other Background documents available for inspection at:	
Title of Background Paper(s)	Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)
1.	None