

<b>DECISION-MAKER:</b>	<b>GOVERNANCE COMMITTEE</b>		
<b>SUBJECT:</b>	<b>EXTERNAL AUDIT – ANNUAL AUDIT LETTER 2016-17</b>		
<b>DATE OF DECISION:</b>	<b>13 NOVEMBER 2017</b>		
<b>REPORT OF:</b>	<b>EY LLP (EXTERNAL AUDITOR)</b>		
<b><u>CONTACT DETAILS</u></b>			
<b>AUTHOR:</b>	<b>Name:</b>	Helen Thompson	<b>Tel:</b> 02380 382099
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<b>Director</b>	<b>Name:</b>	Mel Creighton	<b>Tel:</b> 02380 834897
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<b>STATEMENT OF CONFIDENTIALITY</b>			
None			
<b>BRIEF SUMMARY</b>			
<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. It covers the work carried out by auditors since the previous letter was issued. 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>			
<b>RECOMMENDATIONS:</b>			
	(i)	To note the Annual Audit Letter 2016-17 as attached Appendix 1.	
<b>REASONS FOR REPORT RECOMMENDATIONS</b>			
1.	The National Audit Office's Code of Audit Practice requires auditors to prepare an annual audit letter and issue it to each audited body.		
<b>ALTERNATIVE OPTIONS CONSIDERED AND REJECTED</b>			
2.	None.		
<b>DETAIL (Including consultation carried out)</b>			
3.	See 'brief summary' section and appendix 1.		
<b>RESOURCE IMPLICATIONS</b>			
<b><u>Capital/Revenue</u></b>			
4.	None.		
<b><u>Property/Other</u></b>			
5.	None.		

<b>LEGAL IMPLICATIONS</b>	
<b>Statutory power to undertake proposals in the report:</b>	
6.	Audit work is undertaken in accordance with the requirements of the Local Audit & Accountability Act 2014, the National Audit Office's 2015 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments Ltd, auditing standards and other professional requirements.
<b>Other Legal Implications:</b>	
7.	None.
<b>RISK MANAGEMENT IMPLICATIONS</b>	
8.	None.
<b>POLICY FRAMEWORK IMPLICATIONS</b>	
9.	None.
<b>KEY DECISION?</b>	No.
<b>WARDS/COMMUNITIES AFFECTED:</b>	None directly.
<b><u>SUPPORTING DOCUMENTATION</u></b>	
<b>Appendices</b>	
1.	Annual Audit Letter for the year ended 31 March 2017.
<b>Documents In Members' Rooms</b>	
1.	None.
<b>Equality Impact Assessment</b>	
Do the implications/subject of the report require an Equality and Safety Impact Assessments (ESIA) to be carried out.	No.
<b>Privacy Impact Assessment</b>	
Do the implications/subject of the report require a Privacy Impact Assessment (PIA) to be carried out.	No.
<b>Other Background Documents</b>	
<b>Equality Impact Assessment and Other Background documents available for inspection at:</b>	
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.