

# ***Report to the Finance and Performance Management Cabinet Committee***



**Epping Forest  
District Council**

**Report Reference: FPM-015-2012/13.**

**Date of meeting: 22 November 2012**

**Portfolio: Finance and Technology**

**Subject: Annual Audit Letter**

**Responsible Officer: Bob Palmer (01992 564279).**

**Democratic Services: Gary Woodhall (01992 564470).**

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## **Recommendations/Decisions Required:**

**(1) To note the External Auditor's Annual Audit Letter.**

## **Executive Summary:**

The External Auditors will present their Annual Audit Letter to the Audit and Governance Committee on 29 November 2012. The report has been placed on this agenda to ensure that members of this Committee are aware of the key issues raised.

## **Reasons for Proposed Decisions:**

To ensure that Members are informed of any significant issues arising from the annual audit.

## **Other Options for Action:**

The report is for noting, no specific actions are proposed.

## **Report:**

1. The Annual Audit Letter confirms that the Financial Statements gave a true and fair view of the Council's financial affairs. It also confirms that the Annual Governance Statement contained in the Financial Statements was not misleading or inconsistent with other information.
2. The external auditors concluded that the significant financial systems were adequate for preparing the Financial Statements and that the work of Internal Audit could be relied upon. A deficiency was identified in the checking being undertaken in Benefits and this has now been addressed.
3. In addition to the Financial Statements the Council is also required to complete a return that the Department for Communities and Local Government consolidates to prepare the Whole of Government Accounts. This return did require a number of amendments but all of the corrections were done in the final return.
4. The external auditors were able to satisfy themselves that the Council had proper arrangements in place to secure economy efficiency and effectiveness in its use of resources. This enabled them to issue an unqualified value for money conclusion.

**Resource Implications:**

None.

**Legal and Governance Implications:**

There are no legal implications or Human Rights Act issues arising from the recommendations in this report.

**Safer, Cleaner, Greener Implications:**

There are no implications arising from the recommendations in this report for the Council's commitment to the Nottingham Declaration for climate change, the corporate Safer, Cleaner and Greener initiative or any Crime and Disorder issues within the district.

**Consultation Undertaken:**

None.

**Background Papers:**

Statutory Statement of Accounts and associated reports made to the Audit and Governance Committee and Full Council.

**Impact Assessments:**Risk Management

Action plans have been agreed to address areas of risk identified during the audit.

Equality and Diversity:

*Did the initial assessment of the proposals contained in this report for relevance to the Council's general equality duties, reveal any potentially adverse equality implications?* No

*Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken?* N/A

*What equality implications were identified through the Equality Impact Assessment process?*  
N/A

*How have the equality implications identified through the Equality Impact Assessment been addressed in this report in order to avoid discrimination against any particular group?*  
N/A