

EXTERNAL AUDIT – ANNUAL AUDIT LETTER 2014/15

Purpose

- 1.1 The Council's external auditors have issued their Annual Audit Letter which provides an overall summary on completion of the Audit Commission's work at the Council. The report draws on audit work carried out at the Council relating to the 2014/15 financial year.

2 Recommendations/for decision

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| 2.1 The Committee is asked to agree the contents of the external auditor's Annual Audit Letter. |
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3 Supporting information

- 3.1 The external auditor's Annual Audit Letter for 2014/15 is attached at Appendix 1.
- 3.2 The Audit Committee's Terms of Reference include dealing with external and internal audit issues. This report allows formal recognition of our external auditor's report by a Committee of the council.
- 3.3 The external auditor's Annual Audit Letter will be made available to the public on the Council's web site after it has been discussed at this meeting.

4 Options considered

- 4.1 None.

5 Reasons for Recommendation

- 5.1 The Annual Audit Letter is an essential element of the independent external audit process. This report has to be presented to a Committee of the Council for their consideration.

6 Resource implications

- 6.1 None.

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Background papers: None