

## **EXTERNAL AUDIT – ANNUAL AUDIT LETTER**

### **1 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 2018/19 financial year.

### **2 Recommendations/for decision**

- 2.1 The Committee is asked to:-
- (i) Agree the contents of the external auditor's Annual Audit Letter (Appendix 1).
  - (ii) Note the contents of the external auditor's certification letter relating to AVDC's Housing Benefit Assurance Process (HBAP) Report 2018-19 (Appendix 2)

### **3 Supporting information**

- 3.1 The external auditor's Annual Audit Letter for the year ended 31 March 2019 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 website after it has been discussed at this meeting.
- 3.4 In addition to the Annual Audit Letter, the Council's External Auditors have historically prepared an annual summary of grant certification works. With the raising of Audit certification thresholds, this has only meant the reporting of Housing Benefit Certification work for the last few years. For 2018/19 the requirement for External Audit to report on this work has now also been removed. Given that the Council has had some historic issues around this Grant Claim the External Audit letter confirming that the Council received a clean bill of health has been attached as Appendix 2 to this report for information only.

### **4 Reasons for Recommendations**

- 4.1 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.

### **5 Resource implications**

- 5.1 None