

AUDIT MANAGEMENT LETTER 2003 - 2004

1.0 Purpose

The Councils external auditors have issued the annual audit and inspection letter for their audit based upon the 2003 -2004 accounts. This is a public document and consideration by an appropriate committee of the Council is a requirement.

2.0 Recommendation

The committee is requested to consider and note the contents of the report.

3.0 Background

- 2.1 This committee's terms of reference include dealing with external and internal audit issues. The Audit Panel deals with matters of a detailed nature but consideration of the formal report of our external auditors must be by a committee of the Council.
- 2.2 The auditor's report is attached as an appendix, copies will also be issued to the Cabinet and Group Leaders. The report will also be placed on the Council's web site.
- 2.3 Representatives of the Audit Commission, the Council's external auditors, will be present at the meeting to present the reports.
- 2.4 Matters arising from the reports requiring action will be monitored through the Audit Tracker reporting managed by the Audit Panel.

4.0 Resource Implications

The external audit process is an independent review of the Council's operations and use of resources. Whilst there are no direct resource implications arising from this report the process is designed to be one aspect of ensuring proper management of the Council's resources of all types.

5.0 Response to Key Aims and Outcomes

The external audit review process underpins the Council's own performance management framework which is designed to ensure optimum delivery of the key aims and outcomes.

6.0 Reason for Recommendation

The reports are an integral part of the external independent audit process and require proper reporting and consideration.

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Background papers	-	Final Account papers
	-	Audit reports

RCPScrutiny Dec 04 Audit Man Letter – greens may 2003
Rscpscrutiny15122004