

Appendices: 2



Item No.

9

NORTHAMPTON
BOROUGH COUNCIL

AUDIT COMMITTEE REPORT

Report Title	External Audit Update
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AGENDA STATUS: PUBLIC

Audit Committee Meeting Date:	10 th January 2011
Policy Document:	No
Directorate:	Finance and Support
Accountable Cabinet Member:	Cllr David Perkins

1. Purpose

- 1.1 To provide an update on the progress of the external audit of matters relating to 2009/10.

2. Recommendations

- 2.1 To note the overall findings of the Council's external auditors as contained in the Annual Audit Letter 2009/10 (Appendix 1).
- 2.2 To note the overall findings of the Council's external auditors as contained in the Certification of claims and returns – annual report 2009/10 (Appendix 2).

3. Issues and Choices

3.1 Report Background

- 3.1.1 The Council's external auditors, the Audit Commission, provide various reports and updates to the Council informing management of overall findings and issues. It is good practice to report these on to the Audit Committee.

3.2 Issues

- 3.2.1 The Audit Commission have recently provided the Council with two reports being the Annual Audit Letter 2009/10 (attached at Appendix 1) and the Certification of claims and returns – annual report 2009/10 (attached at Appendix 2)
- 3.2.2 The Annual Audit Letter summarises the Council's overall financial position, as viewed by the Council's external auditor, and summarises the audit of the Statement of Accounts and the Value for Money assessment. This report is positive and identifies no new major issues that the Council needs to address.

3.2.3 The Certification of claims and returns annual report summarises the findings of the Council's external auditor in respect of audited grants and claims. The report finds that:

- The Council's arrangements for the preparation and submission of grant claims are good. All claims and returns were supported by clear and comprehensive working papers. The assistance and cooperation of staff was appreciated.
- Amendments were relatively minor and none of the claims were qualified.
- All matters arising from my work have been discussed and agreed with officers and there are no recommendations for improvement within this report.

3.2.4 The Council's external auditor will be at Audit Committee to present the report and to answer any questions arising.

3.3 Choices (Options)

3.3.1 To comment on the reports and to question the Council's external auditors on any matters arising.

4. Implications (including financial implications)

4.1 Policy

4.1.1 None.

4.2 Resources and Risk

4.2.1 There are no specific resources and risk implications arising from this report.

4.3 Legal

4.3.1 There are no specific legal implications arising from this report.

4.4 Equality

4.4.1 There are no specific equalities implications arising from this report.

4.5 Consultees (Internal and External)

4.5.1 The Chief Executive, the Director of Finance and Support, and the Head of Finance have been given opportunity to comment and feedback on the attached reports.

4.6 How the Proposals deliver Priority Outcomes

4.6.1 Protecting and enhancing the reputation of Northampton Borough Council.

4.7 Other Implications

4.7.1 Not applicable

5. Background Papers

Appendix 1 - 2009-2010 - Annual Audit Letter

Appendix 2 - 2009-2010 - Certification of claims and returns

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