

AUDIT COMMITTEE	AGENDA ITEM No. 4
3 FEBRUARY 2014	PUBLIC REPORT

Cabinet Member(s) responsible:	Councillor Seaton, Cabinet Member for Resources	
Committee Member(s) responsible:	Councillor Lamb, Chair of Audit Committee	
Contact Officer(s):	John Harrison, Executive Director - Resources	☎ 452 398

EXTERNAL AUDIT REPORTS

R E C O M M E N D A T I O N S	
FROM : PricewaterhouseCoopers	Deadline date : N/A
<p>The Committee is asked to consider, and endorse the final reports produced by External Audit in the following areas:</p> <ul style="list-style-type: none"> (i) 2012/13 Annual Audit Letter; (ii) Grant Claims: Annual Certification Report; and (iii) Report to Management: Interim and Final Audit 2012/13. 	

1. ORIGIN OF REPORT

This report is submitted to the Audit Committee in line with its Work Programme for 2013/14.

2. PURPOSE AND REASON FOR REPORT

- 2.1 The purpose of this report is to introduce various reports from PricewaterhouseCoopers (PwC), the Council's external auditors, in accordance with the Committees' Terms of Reference – 2.2.1.6 *To consider the external auditors annual letter, relevant reports, and the report to those charged with governance.*

3. TIMESCALE

Is this a Major Policy Item / Statutory Plan?	NO	If Yes, date for relevant Cabinet Meeting	N/A
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4. ANNUAL INSPECTION LETTER

During the year, PwC have undertaken various reviews on behalf of the authority. The following reports have been received and agreed with senior management. PwC will be in attendance to discuss matters arising in each report.

Appendix	Report	Issue Date
A	2012/13 Annual Audit Letter	October 2013
B	Grant Claims : Annual Certification Report	January 2014
C	Report to Management: Interim and Final Audit 2012/13	January 2014

4.1 2012 / 2013 Annual Audit Letter (Appendix A)

The External Auditor and the Audit Commission Relationship Manager produce an Annual Audit Letter reviewing the Council's arrangements and progress in relation to the Audit of the Accounts. Cabinet will also consider this report in February 2014.

4.2 Grant Claims: Annual Certification Report (Appendix B)

Annual report into the review and verification of grant claims across PCC.

4.3 Report to Management: Interim and Final Audit 2012/13 (Appendix C)

During the year, PwC have undertaken various reviews on behalf of the authority. The following report sets out various control and system issues identified during the course of their interim and final audit work, and has been received and agreed with senior management. PwC will be in attendance to discuss matters arising in the report

5. CONSULTATION

The various appendices have been discussed, and actions agreed by senior management at various times before being finalised. In addition, will Cabinet discuss and approve their content.

6 ANTICIPATED OUTCOMES

Acknowledgement and approval of the works undertaken by External Audit.

7 REASONS FOR RECOMMENDATIONS

Audit Committee to note the contents of the report and to comment on issues identified within the various commissioned works.

8 ALTERNATIVE OPTIONS CONSIDERED

None

9 IMPLICATIONS

Implications have been identified separately in each agreed Action Plan

10 BACKGROUND DOCUMENTS

Used to prepare this report, in accordance with the Local Government (Access to Information) Act 1985
None

11 APPENDICES

- Appendix A – Annual Audit Letter;
- Appendix B – Report to Management;
- Appendix C – Annual Certification Report to those charged with governance 2012/13