

**RIBBLE VALLEY BOROUGH COUNCIL
REPORT TO ACCOUNTS AND AUDIT COMMITTEE**

DECISION

Agenda Item No 5

meeting date: 28 NOVEMBER 2012
title: ANNUAL AUDIT LETTER 2011/12
submitted by: DIRECTOR OF RESOURCES
principal author: LAWSON ODDIE

1 PURPOSE

- 1.1 To consider the Audit Commission's Audit Letter for 2011/12

2 BACKGROUND

- 2.1 The Audit Commission, who were the Council's external auditor at the audit of the final accounts, was required to review various aspects of the Council's activities in line with the requirements of the Audit Commission's Code of Practice.
- 2.2 At the meeting of this Committee on the 22 August 2012, the Audit Commission produced their Annual Governance Report. The report considered the auditor's finding in relation to the Council's Financial Statements and Value for Money conclusion for 2011/12 and the auditor issued an unqualified opinion.

3 ANNUAL AUDIT LETTER 2011/12

- 3.1 On completion of the annual audit, the Audit Commission publishes an Annual Audit Letter which summaries the outcome of their work.
- 3.2 The Annual Audit Letter for 2011/12 has now been received and is attached at Annex 1 of this report.
- 3.3 As referred to in the attached letter, the Annual Governance Report (AGR), which was presented to the last meeting of this committee, outlined the main findings of the audit.
- 3.4 The auditor has issued an unqualified opinion on the Council's Statement of Accounts for 2011/12 and is satisfied that the Council has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources. It is very pleasing to note the auditor's closing remarks.

4 CONCLUSION

- 4.1 The contents of the Annual Governance Report have already been considered by this committee at its last meeting in August.
- 4.2 An unqualified opinion has been issued on the Statement of Accounts and it has been concluded that the council has proper arrangements in place to secure economy, efficiency and effectiveness in the use of its resources.
- 4.3 The Annual Audit Letter will be published on the Council's website. It is an important part of the Council's Corporate Governance arrangements.

5 RECOMMENDED THAT COMMITTEE

5.1 Note the contents of the auditors Annual Audit Letter.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES

AA20-12/LO/AC
13 November 2012

31 August 2012

Members
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Clitheroe
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Dear Member

Ribble Valley Borough Council Annual Audit Letter 2011/12

I am pleased to submit my Annual Audit Letter which summarises my 2011/12 audit of Ribble Valley Borough Council.

Financial statements

On 22 August 2012 my Annual Governance Report (AGR) was presented to the Accounts and Audit Committee outlining the findings of my audit of the Authority's 2011/12 financial statements. I will not replicate those findings in this letter.

Following the Audit Committee I:

- issued an unqualified opinion on the Authority's 2011/12 financial statements included in the Authority's Statement of Accounts;
- concluded that you have made proper arrangements to secure economy, efficiency and effectiveness in your use of resources;
- certified completion of the audit.

Closing remarks

I have discussed and agreed this letter with the Chief Executive and Director of Resources. While this has been another challenging year for the Council I wish to thank the finance staff for their positive and constructive approach they have taken to my audit. I also wish to thank senior management and the Accounts and Audit Committee for their support and co-operation during the audit.

Yours sincerely

Karen Murray
District Auditor