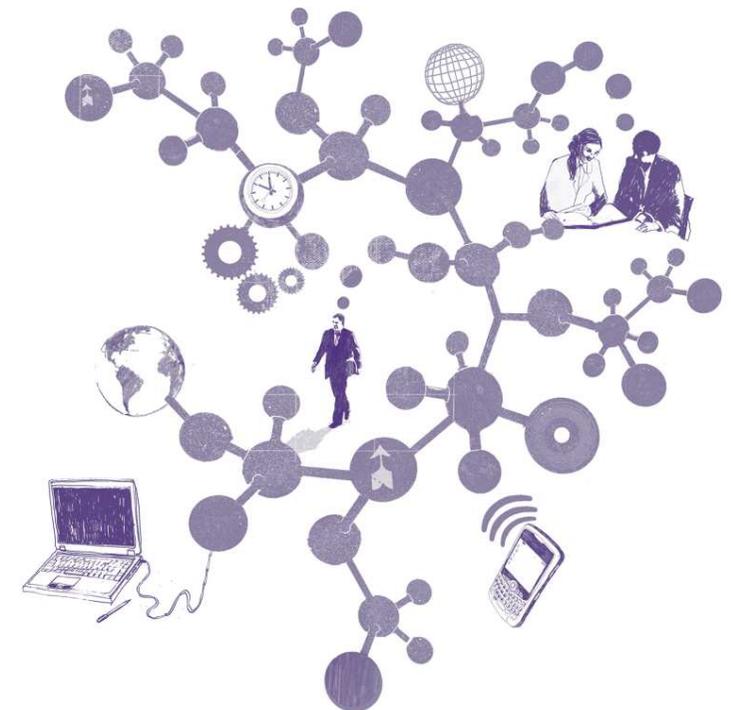


The Annual Audit Letter for Ribble Valley Borough Council

Year ended 31 March 2014

October 2014

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Key messages

Our Annual Audit Letter summarises the key findings arising from the work that we have carried out at Ribble Valley borough Council ('the Council') for the year ended 31 March 2014.

The Letter is intended to communicate key messages to the Council and external stakeholders, including members of the public. Our annual work programme, which includes nationally prescribed and locally determined work, has been undertaken in accordance with the Audit Plan that we issued April 2014 and was conducted in accordance with the Audit Commission's Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission.

Financial statements audit (including audit opinion)	<p>We reported the findings arising from our audit of the Council's financial statements to the Audit Committee in our Audit Findings Report on 27 August 2014.</p> <p>The key messages reported were:</p> <ul style="list-style-type: none">• The accounts were prepared to a good standard and were supported by good working papers.• We did not identify any adjustments affecting the Council's reported financial position.• We identified only a small number of adjustments to improve the presentation of, and disclosures in, the financial statements. <p>We issued an unqualified opinion on the Council's 2013/14 financial statements on 3 September 2014, meeting the deadline set by the Department for Communities and Local Government.</p> <p>Our opinion confirms that the financial statements give a true and fair view of the Council's financial position and of the income and expenditure recorded by the Council.</p>
Value for Money (VfM) conclusion	<p>We issued an unqualified VfM conclusion for 2013/14 on 3 September 2014.</p> <p>On the basis of our work, and having regard to the guidance on the specified criteria published by the Audit Commission, we are satisfied that in all significant respects the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2014.</p>

Key messages

Whole of Government Accounts	<p>We reviewed the consolidation pack which the Authority prepared to support the production of Whole of Government Accounts.</p> <p>We reported that the elements of the pack we were required to review (the entries in respect of pensions and property plant and equipment) were consistent with the audited financial statements.</p>
Certification of grant claims and returns	<p>We are currently undertaking the work required to certify the Council's Housing Benefit Grant Claim.</p> <p>The Council has generally good arrangements in place for submitting claims to be certified by us in line with the recognised deadlines. Based on our work to date, the claim is supported by appropriate evidence and staff have responded promptly to our queries.</p> <p>We will complete this work in line with the deadline for submission to the Department for Work and Pensions.</p>
Audit fee	<p>Our fee for 2013/14 was £53,642, excluding VAT.</p> <p>The fee is £900 higher than our planned fee and is subject to agreement by the Audit Commission. Further details are provided in Appendix A.</p>

Appendix B: Reports issued and fees

We confirm below the fee charged for the audit and confirm there were no fees for the provision of non audit services.

Fees

	Per Audit plan £	Actual fees £
Audit Fee	52,702	53,642
Grant certification fee	14,080	TBC
Total fees	66,782	TBC

There is additional fee of £900 in respect of work on material business rates balances. This additional work was necessary as auditors are no longer required to carry out work to certify NNDR3 claims. The additional fee is 50% of the average fee previously charged for NNDR3 certifications for district councils and is subject to agreement with the Audit Commission

Our work to certify the Council's housing benefit claim is still in progress. The final fee will be confirmed after completion of the necessary work.

Reports issued

Report	Date issued
Audit Plan	April 2014
Audit Findings Report	September 2014
Annual Audit Letter	October 2014

Fees for other services

Service	Fees £
None	Nil



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