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## EXTERNAL AUDITOR'S ANNUAL AUDIT LETTER 2008/09

### 1 SUMMARY

- 1.1 Attached to this report is the Council's External Auditor's Annual Audit Letter (AAL), which was sent direct to Audit Committee Members in December 2009.

### 2 BACKGROUND

- 2.1 The Audit Commission requires the AAL to be sent to Audit Committee Members by 31 December. The Auditing Standards under which PKF carry out their work, requires the AAL to also be presented to a formal meeting of this Committee and this is the first opportunity to do this.
- 2.2 The AAL summarises the key issues arising from the work carried out by the External Auditors, PKF, during the year. The detailed findings were reported by PKF to this Committee in September 2009 as part of the report to those charged with governance. That report in September included a number of recommendations that are being monitored and reported to this Committee separately.
- 2.3 Lisa Clampin, from PKF, will attend this meeting to present the AAL.
- 2.4 The AAL is addressed particularly to Members but is also available as a public document for stakeholders, including members of the community served by the Council.

### 3 RISK IMPLICATIONS

- 3.1 The AAL is important in terms of the reputation of the Council as it presents an outsider's view as to how well the Council is performing.

### 4 RESOURCE IMPLICATIONS

- 4.1 Preparing for the inspections and assessments, particularly for the Use of Resources assessment, which was assessed very differently this year compared to previous years, impacts on officer time and needs to be managed within existing workloads.

### 5 RECOMMENDATION

- 5.1 It is proposed that the Committee **RESOLVES**

That the content of the Annual Audit Letter for 2008/09 be noted.

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**Background Papers:-**

None.

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# **Rochford District Council**

## **Annual Audit Letter 2008/09**

**Report to Members**

**December 2009**



**Local public services**

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Reports issued in relation to the 2008/09 audit

<http://www.pkf.co.uk/>

### **Code of Audit Practice and Statement of Responsibilities of Auditors and Audited Bodies**

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission contains an explanation of the respective responsibilities of auditors and of the audited body. Reports and letters prepared by appointed auditors are addressed to members or officers. They are prepared for the sole use of the audited body and no responsibility is taken by auditors to any Member or officer in their individual capacity or to any third party

[Local Government Code of Audit Practice](#)

[Statement of Responsibilities of Auditors and Audited Bodies](#)













