
EXTERNAL AUDIT REPORT TO THOSE CHARGED WITH GOVERNANCE

1 SUMMARY

- 1.1 The purpose of this report is to invite Members to give consideration to the above report.

2 INTRODUCTION

- 2.1 In order for the Authority's external auditors to certify the Council's 2007/08 accounts in accordance with statutory timescales, it is necessary for Members to give consideration to the 'Report to those charged with Governance'.
- 2.2 The report has been prepared by PKF, the Council's approved external auditor, who will attend this meeting to present their report.

3 OUT OF DATE UN-PRESENTED CHEQUES

- 3.1 The review of the bank reconciliation identified £28,000 of cheques written by the Council that were un-presented and over six months old at the balance sheet date. These cheques all relate to Housing Benefits. The age of these cheques means that they will not be cashed, therefore it is inappropriate to include them in un-presented cheques.
- 3.2 All the un-presented cheques identified in this report have now been investigated by the Revenues and Benefits team and either the cheques have been stopped, re-issued, written back against an outstanding over-payment or cancelled altogether in appropriate circumstances.

4 REPRESENTATION OF THE COUNCIL

- 4.1 The Chairman of the Audit Committee has to sign an annual Statement on behalf of the Council, which is reproduced below.
- 4.2 Responsibility for the Statement of Accounts
- 4.3 We acknowledge our responsibilities to make arrangements for the proper administration of the Council's financial affairs and to approve the Statement of Accounts.
- 4.4 Uncorrected Misstatements
- 4.5 We have considered the uncorrected misstatements in the Statement of Accounts as listed in the Appendix to this letter, together with the explanations provided by the Head of Audit, Finance and Performance Management for not correcting these misstatements, and we consider them to be immaterial to the view given by the Statement of Accounts.

4.6 Annual Governance Statement

4.7 We confirm that the Council has conducted a review during the year of the effectiveness of its system of internal control. We are satisfied that the Annual Governance Statement appropriately reflects the circumstances of the Council and includes an outline of the actions taken, or proposed, to deal with significant internal control issues.

5 RECOMMENDATION

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

- (1) That the report is noted and that implementation of any action plans be reported through the audit process.
- (2) That the Chairman of the Audit Committee can sign the Statement, as outlined in this report.

Yvonne Woodward

Head of Finance, Audit & performance Management

Background Papers:-

None.

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If you would like this report in large print, braille or another language please contact 01702 546366.