

# Performance and Audit Scrutiny Committee



Forest Heath  
District Council

<b>Title of Report:</b>	<b>Ernst and Young Presentation of Annual Audit Letter 2014/15</b>	
<b>Report No:</b>	<b>PAS/FH/15/033</b>	
<b>Report to and date/s:</b>	<b>Performance and Audit Scrutiny Committee</b>	25 November 2015
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<b>Lead officer:</b>	Joanne Howlett Acting Head of Resources and Performance <b>Tel:</b> 01284 757264 <b>Email:</b> <a href="mailto:joanne.howlett@westsuffolk.gov.uk">joanne.howlett@westsuffolk.gov.uk</a>	
<b>Purpose of report:</b>	To update members on the outcome of the annual audit of the 2014/15 financial statements by Ernst and Young.	
<b>Recommendation:</b>	<b>Members are asked to <u>note</u> the report and Appendix 1.</b>	
<b>Key Decision:</b> <i>(Check the appropriate box and delete all those that <b>do not</b> apply.)</i>	<i>Is this a Key Decision and, if so, under which definition?</i> Yes, it is a Key Decision - <input type="checkbox"/> No, it is not a Key Decision - <input checked="" type="checkbox"/>	
<b>Consultation:</b>	• N/A	
<b>Alternative option(s):</b>	• N/A	
<b>Implications:</b>		

Are there any <b>financial</b> implications? If yes, please give details		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> • The report and appendix include the final scale fee in respect of the 2014/15 audit of the accounts.	
Are there any <b>staffing</b> implications? If yes, please give details		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> •	
Are there any <b>ICT</b> implications? If yes, please give details		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> •	
Are there any <b>legal and/or policy</b> implications? If yes, please give details		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> •	
Are there any <b>equality</b> implications? If yes, please give details		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> •	
<b>Risk/opportunity assessment:</b>		<i>(potential hazards or opportunities affecting corporate, service or project objectives)</i>	
<b>Risk area</b>	<b>Inherent level of risk</b> (before controls)	<b>Controls</b>	<b>Residual risk</b> (after controls)
	Low/Medium/ High*		Low/Medium/ High*
None			
<b>Ward(s) affected:</b>		N/A	
<b>Background papers:</b> <i>(all background papers are to be published on the website and a link included)</i>		None	
<b>Documents attached:</b>		<b>Appendix 1</b> – Annual Audit Letter (year ending 31 March 2015)	

## **1. Key issues and reasons for recommendation(s)**

### **1.1 Summary and reasons for recommendation**

- 1.1.1 To update members on the outcome of the annual audit of the 2014/15 financial statements by Ernst and Young (EY), our external auditors, as detailed in their Annual Audit Letter for 2014/15, attached at **Appendix 1**.
- 1.1.2 The letter is for information, and confirms the completion of the audit of the 2014/15 financial statements.
- 1.1.3 No significant issues were noted by EY and, therefore, the planned audit fee for the year remains unchanged (£62,745). Work on the certification of claims and returns is not yet complete and the final fee in relation to this work will be reported in January 2016.