

Somerset West and Taunton Council

Audit Governance and Standards Committee – 25 September 2019

West Somerset Council Annual Audit Letter 2018/19

This matter is the responsibility of Executive Councillor Henley

Report Author: Paul Fitzgerald, Strategic Finance Advisor and S151 Officer

1 Executive Summary

- 1.1 The brief cover report introduces the Annual Audit Letter from Grant Thornton, which summarises the key findings arising from their work carried out at West Somerset District Council for the year ended 31 March 2019.

2 Recommendations

- 2.1 The Committee considers and notes the contents of the Annual Audit Letter.

3 Background

- 3.1 West Somerset Council's external audit function is undertaken by Grant Thornton. The external auditor, as part of their work, provide an Annual Audit Letter which summarises their findings and updates regarding the actual audit fees. This relates to the final year of operation for the Council with its functions and responsibilities transferring to Somerset West and Taunton Council on 1 April 2019.
- 3.2 The Annual Audit Letter is intended to provide a commentary on the results of the auditor's work to the Council and external stakeholders, and to highlight issues that they wish to draw to the attention of the public. Further to the Audit Findings Report, presented to this Committee on 31 July 2019, the Annual Audit Letter confirms that the Grant Thornton have issued an unqualified opinion in respect of West Somerset Council's accounts for 2018/19 and in respect of the Council's arrangements for ensuring economy, efficiency and effectiveness in its use of resources.

4 Finance / Resource Implications

- 4.1 The main audit fees proposed to be charged for 2018/19 total £37,244. This is £4,500 higher than initially set, with Grant Thornton proposing to include additional fees due to changes in scope of work. This is summarised on page 13 of their Letter, and is subject to agreement by Public Sector Auditor Appointments (PSAA) – the body that procured

the audit services for the Council.

5 Legal Implications

5.1 The Local Audit and Accountability Act 2014 sets out the framework for audit of local authorities.

Reporting Frequency: Annual

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