

Cherwell District Council

Accounts, Audit and Risk Committee

22 January 2014

<p>External Audit: Annual Audit Plan 2013-14 and Grants Certification Annual Report 2012-13</p>
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Report of Interim Head of Finance and Procurement

This report is public

Purpose of report

To receive Ernst Young's reports: setting out external audit's Annual Audit Plan 2013-14; and summarising external audit's certification work on grants claims for 2012-13.

1.0 Recommendations

The meeting is recommended

- 1.1 To note the contents of Ernst Young's reports.

2.0 Introduction

- 2.1 Attached at Appendix 1 and 2 are the Fee Letter and Annual Audit Plan outlining the external auditor's proposed audit work for 2013-14.
- 2.2 The Annual Certification report is attached in Appendix 3. It reports the results of the external auditor's work on two grants claims for 2012-13: Housing and Council Tax Benefit; and National Non Domestic Rates (NNDR).

3.0 Report Details

- 3.1 External Audit undertakes its work in line with the Audit Commission's Code of Audit Practice. The Audit Plan sets out the work that will be delivered during the year.
- 3.2 The Housing and Council Tax Benefit audit identified adjustments to the claim but none of these had an impact on benefit subsidy (claim value £44.5m). The NNDR audit identified amendments to the claim (claim value £63.7m) and these amendments increased the contribution to the Pool by £60,405. The action plan has been completed to address the recommendations identified by external audit.

4.0 Conclusion and Reasons for Recommendations

- 4.1 The Annual Audit Plan sets out the proposed work that External Audit will undertake for 2013-14. The Grant Certification Report summarises the key issues from External Audit's grants work during 2012-13.

5.0 Consultation

None

6.0 Alternative Options and Reasons for Rejection

- 6.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: To request further information from the External Auditor.

7.0 Implications

Financial and Resource Implications

- 7.1 There are no financial implications arising directly from any outcome of this report.

Comments checked by:

Nicola Jackson, Corporate Finance Manager, 01295 221731

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Legal Implications

- 7.2 There are no legal implications arising directly from any outcome of this report.

Comments checked by:

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Risk Management Implications

- 7.3 There are no risk management implications arising directly from any outcome of this report.

Comments checked by:

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8.0 Decision Information

Wards Affected

All wards are affected

Links to Corporate Plan and Policy Framework

All corporate plan themes.

Lead Councillor

Councillor Ken Atack
Lead Member for Financial Management

Document Information

Appendix No	Title
Appendix 1	Audit Fee Letter 2013-14
Appendix 2	Annual Audit Plan 2013-14
Appendix 3	Certification and Claims Report 2012-13
Background Papers	
None	
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