

**Cherwell District Council**  
**Accounts Audit and Risk Committee**

**6 December 2016**

<b>External Audit: Annual Audit Letter 2015/16</b>
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**Report of Chief Finance Officer**

This report is public

**Purpose of report**

To allow Members to consider the Ernst and Young LLP Annual Audit Letter. This includes comments on the external audit of the 2015/16 Statement of Accounts.

**1.0 Recommendations**

The meeting is recommended to:

- 1.1 consider the key issues raised in the Letter

**2.0 Introduction**

- 2.1 Ernst Young's letter highlights the key issues arising from their audit their work for the financial year 2015/16.

**3.0 Report Details**

- 3.1 The Annual Audit letter is attached in Appendix 1. The letter includes an executive summary of 2015/16 audit work, key findings, details of audit fees and a look ahead at changes for future years.

**4.0 Conclusion and Reasons for Recommendations**

- 4.1 The Accounts, Audit and Risk Committee needs to consider the external auditor's annual Audit Letter.

**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:

George Hill, Corporate Finance Manager 01295 251731

[George.hill@cherwellandsouthnorthants.gov.uk](mailto:George.hill@cherwellandsouthnorthants.gov.uk)

### **Legal Implications**

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

Comments checked by:

Kevin Lane, Head of Law & Governance 0300 0030107

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### **Risk Management Implications**

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

Comments checked by:

Ed Bailey, Corporate Performance Manager, 01295 221605

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### **Equality and Diversity**

7.4 There are no equality and diversity implications arising out of this report.

Comments checked by:

Caroline French, Business Transformation Project Officer, 01295 221586

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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

None

## Document Information

Appendix No	Title
Appendix 1	Annual Audit Letter 2015/16
Background Papers	
None	
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