
ANNUAL AUDIT LETTER

To: **Governance and Audit Committee – 21 March 2013**

By: **Engagement Lead, Grant Thornton**

Classification: **Unrestricted**

Summary: **To present Grant Thornton's Annual Audit Letter 2012/2013**
For Information

1.0 Introduction

1.1 Grant Thornton's Annual Audit Letter summarises the findings from the 2012/13 audit. It includes messages arising from the audit of the Financial Statements and the results of the work undertaken to assess the arrangements to secure Value for Money in the Use of Resources in addition to the work on the whole of government accounts return.

2.0 Corporate Implications

2.1 Financial

2.1.1 There are no financial implications arising directly from this report.

2.2 Legal

2.2.1 There are no legal implications arising directly from this report.

2.3 Corporate

2.3.1 This report summarises the key findings and conclusions for the three Use of Resources themes. An action plan for addressing the recommendations made has been agreed.

2.4 Equity and Equalities

2.4.1 There are no equity and equalities implications arising from this report.

3.0 Recommendation(s)

3.1 That Members note the report.

Contact Officer:	Andy Mack, Engagement Lead, Grant Thornton-Audit Commission
Reporting to:	Sue McGonigal-Chief Executive and s151 Officer

Annex List

Annex 1	Grant Thornton-Audit Commission Annual Audit Letter
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