HAMBLETON DISTRICT COUNCIL

Report To: Audit and Governance Committee 26 September 2012

From: Director of Resources

Subject: STATUTORY AUDITOR – QUARTERLY UPDATE

All Wards

1.0 **PURPOSE AND BACKGOUND:**

- 1.1 The purpose of this report is to enable the Council's statutory auditor, Deloitte, to give an update to the Committee on its activities to date.
- 1.2 At its meeting on 25 June 2008, the Committee considered a report regarding future reports that the Committee wished to be considered on a regular basis. One such report was to consider an update from the Council's auditor on their work at the Council. The Committee accepted that the report could be either in written or verbal format, depending upon circumstances. Attached as Annex 1 is a written update and a representative from Deloitte will be in attendance at the meeting to go over the report. It will also provide an opportunity for Members to question the auditor.

2.0 **DECISIONS SOUGHT:**

2.1 Members are asked to consider the update from the auditor and note their comments.

3.0 **RISK ANALYSIS:**

3.1 There are no risks associated with approving the recommendation.

4.0 **RECOMMENDATION:**

4.1 It is recommended that the Committee note the comments of the auditor from his quarterly update.

JUSTIN IVES

Background	papers:	None
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Hambleton District Council External Audit Progress Report September 2012

Summary of activity

We are pleased to present our progress report to the Audit and Governance Committee. This summarises the activities that we have completed since our report in June 2012.

Summary of	Audit completion
activities	Between mid July and mid September our audit team has been on site undertaking our main audit work and review of the 2011/12 Statement of Accounts.
	Our detailed report on the 2012 audit is presented at this meeting.
	Value for Money ("VFM")
	The majority of this work is complete, the outcome of which is included in our report on the 2012 audit. At the time of writing this report, there was a Strategy Board meeting scheduled for mid September and we will await the outcome of that budget monitoring meeting before finalising our VFM conclusion.
	Whole of Government Accounts
	For 2011/12, a de minimus has been applied to this work and we are only required to verify the Council's pension liability rather than every entry on the return.
	Certification of claims and returns
	The National Non-domestic Rates return has been reviewed and will be certified and submitted by 28 September 2012.
	The Housing and Council Tax benefit subsidy claim is in the process of being reviewed and a few elements of further testing are required. This claim will be certified and submitted by the deadline of 30 November 2012.
	No other claims or returns require certification this year.
Other matters	The Audit Commission issued letters, on 31 July, to all audited bodies confirming auditor appointments for the next 5 years from 2012/13. Consequently our appointment is confirmed for 5 years up to and including 2016/17. Our fee letter for 2012/13 will be issued by 31 October.

Our Annual Audit letter will also be issued by 31 October.

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