

HAMBLETON DISTRICT COUNCIL

Report To: Audit, Governance and Standards Committee
30 October 2013

From: Director of Resources

Subject: STATUTORY AUDITOR – QUARTERLY UPDATE

All Wards

1.0 **PURPOSE AND BACKGROUND:**

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 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 statutory auditor's report and note their comments.

3.0 **RISK MANAGEMENT:**

3.1 There are no risks associated with approving the recommendation.

4.0 **RECOMMENDATIONS:**

4.1 It is recommended that Members note the auditor from the quarterly update.

JUSTIN IVES

Background papers: None

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Hambleton District Council

External Audit Progress Report

October 2013

Summary of activity

We are pleased to present our progress report to the Audit, Governance and Standards Committee. This summarises the activities that we have completed since our report in June 2013.

Summary of activities

Audit of Financial Statements and Whole of Government Accounts

We presented our ISA 260 in relation to the 2012/13 audit on 18 September. No significant issues were noted and we would like to once again thank management for their assistance during the audit process. An unqualified opinion in relation to the Financial Statements and Value for Money conclusion was signed on September 18 2013.

For Whole of Government Accounts in 2012/13, a de minimus has been applied to this work and we were only required to verify the Council's pension liability and plant, property and equipment assets rather than every entry on the return. Our Assurance Statement on the Whole of Government Accounts was signed on 4 October 2013.

Both the Financial statements and the Whole of Government Accounts were signed within the statutory deadlines.

Audit Commission returns

A number of Audit Commission returns have been completed over the period as follows; National Fraud Initiative 2012/13 - Auditor risk assessment data return; and Auditing the Accounts Survey 2013.

We are currently gathering information and completing the Financial Ratio Tool Survey.

Grants Certifications

We certified the National non-domestic rates return prior to the 27 September deadline. Work regarding the Housing and Council Tax benefit subsidy claim is currently ongoing and is on track to be completed in advance of the 30 November deadline.

Other matters

Our Annual Audit Letter will be issued to the s151 officer and signed by the deadline of 31 October 2013.

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