

REPORT TO: Executive Board

DATE: 14 December 2017

REPORTING OFFICER: Strategic Director – Enterprise, Community and Resources

PORTFOLIO: Resources

SUBJECT: Annual External Audit Letter 2016/17

WARD(S): Borough Wide

1.0 PURPOSE OF REPORT

1.1 To present the Annual External Audit Letter 2016/17 for approval.

2.0 RECOMMENDATION: That the Annual External Audit Letter for 2016/17 be approved.

3.0 SUPPORTING INFORMATION

3.1 The Annual External Audit Letter summarises the findings from the 2016/17 audit completed by Grant Thornton, the Council's external auditors. It includes messages arising from the audit of the financial statements and the results of the work undertaken in assessing the Council's arrangements to secure value for money in the use of its resources.

3.2 A copy of the 2016/17 Annual External Audit Letter is attached to the report. Grant Thornton will attend the Board to present the letter and answer any questions.

4.0 POLICY IMPLICATIONS

4.1 The Council is a publicly funded body and, as such, is required to receive and consider annual reports from externally appointed auditors. The external audit function provides an important contribution to the stewardship of resources and the corporate governance of public services.

4.2 The Annual External Audit Letter provides an unqualified opinion on the Council's 2016/17 financial statements. It also provides an unqualified conclusion that the Council has adequate arrangements to secure economy, efficiency and effectiveness in its use of resources.

5.0 FINANCIAL IMPLICATIONS

5.1 None.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 **Children and Young People in Halton**

6.2 **Employment Learning and Skills in Halton**

6.3 **A Healthy Halton**

6.4 **A Safer Halton**

6.5 **Halton's Urban Renewal**

The economic, efficient and effective use of the Council's resources is a major factor in delivering better and sustainable outcomes for local people and therefore contributes to all of the Council's priorities.

7.0 RISK ANALYSIS

7.1 The Annual External Audit Letter states that no significant weaknesses were identified in the Council's internal control arrangements. However, the key risks identified through the audit process are reflected in the recommendations for improvement made in the report.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 None.

9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

9.1 There are none under the meaning of the Act.