

11 September 2019

Agenda Item: 10

REPORT OF SERVICE DIRECTOR – FINANCE, INFRASTRUCTURE AND IMPROVEMENT.

EXTERNAL AUDIT – ANNUAL AUDIT LETTER 2018/19 AND UPDATED AUDIT FINDINGS REPORT

Purpose of the Report

1. To inform Members of the External Auditors' Annual Audit Letter 2018/19 and an updated Audit Findings Report 2018/19.

Information and Advice

2. The attached Annual Audit Letter from Grant Thornton (Appendix A) summarises findings from work carried out by the external auditors over the last financial year (2018/19).
3. At the July 2019 Governance and Ethics Committee the Audit Findings Report 2018/19 was presented to Members. At that time there were a number of outstanding queries and further audit work to be undertaken. A summary of the audit final position can be seen in Appendix B. The updated version of the Audit Findings Report 2018/19 report can be seen in Appendix C.
4. All Councils are subject to independent external review with the final conclusions and recommendations being presented to the Council in the Annual Audit Letter (AAL). The AAL provides a clear, readily understandable commentary on the results of the auditor's work and highlights any issues that the auditor wishes to draw to the attention of the public.
5. The report is presented to Members for their information. The Audit Manager (Grant Thornton), Lorraine Noak will be in attendance at the meeting to introduce the report and respond to Members' queries.

Reason/s for Recommendation/s

6. To provide information to Members on the External Auditors' Annual Audit Letter 2018/19 and an updated Audit Findings Report 2018/19.

Statutory and Policy Implications

7. This report has been compiled after consideration of implications in respect of crime and disorder, data protection and information governance, finance, human resources, human rights, the NHS Constitution (public health services), the public sector equality duty,

safeguarding of children and adults at risk, service users, smarter working, sustainability and the environment where such implications are material they are described below. Appropriate consultation has been undertaken and advice sought on these issues as required.

RECOMMENDATION/S

- 1) That Members comment upon the External Auditors' Annual Audit Letter 2018/19 and the updated Audit Findings Report 2018/19 and decide if any further actions or information are required.

Nigel Stevenson

Service Director – Finance, Infrastructure & Improvement

For any enquiries about this report please contact:

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Constitutional Comments (SLB 30/08/2019)

8. Governance and Ethics Committee is the appropriate body to consider the content of this report.

Financial Comments (GB 12/08/2019)

9. The total audit fees were £83,124 for Nottinghamshire County Council and £23,043 for the Nottinghamshire Pension Fund.

Background Papers and Published Documents

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

- None

Electoral Division(s) and Member(s) Affected

- All