**AUDIT COMMITTEE – 22 NOVEMBER 2016**

**PART I - DELEGATED**

**7. EXTERNAL AUDITOR’S ANNUAL AUDIT LETTER**

(DoF)

1. **Summary**

1.1 This report allows the Committee to ask questions of the external auditor concerning their ‘Annual Audit Letter’.

2. **Details**

2.1 Attached at Appendix 1 is the Annual Audit Letter.

2.2 A representative from Ernst & Young LLP, the Council’s appointed external auditors will be at the meeting to present the letter and answer questions.

3. **Options/Reasons for Recommendation**

3.1 The recommendation allows Members to note the contents of the Annual Audit Letter.

4. **Policy/Budget Implications**

4.1 The recommendations in this report are within the Council’s agreed policy and budgets.

5. **Financial, Legal, Equal Opportunities, Staffing, Environmental, Community Safety, and Customer Services Centre Implications**

5.1 None specific.

6. **Website Implications**

6.1 The Annual Audit Letter has been placed on the Council’s website.

7. **Risk Management Implications**

7.1 There are no risks associated with the decision Members are being asked to make, i.e. to note this report.

8. **Recommendation**

8.1 That Members note the contents of the Annual Audit Letter.

 **Background Papers**

 None

 Report prepared by:

 Bob Watson – Head of Finance (shared services)

 **APPENDICES**

 Appendix 1 EY LLP - Annual Audit Letter 2015/16 – October 2016