

The Annual Audit Letter for North Somerset Council

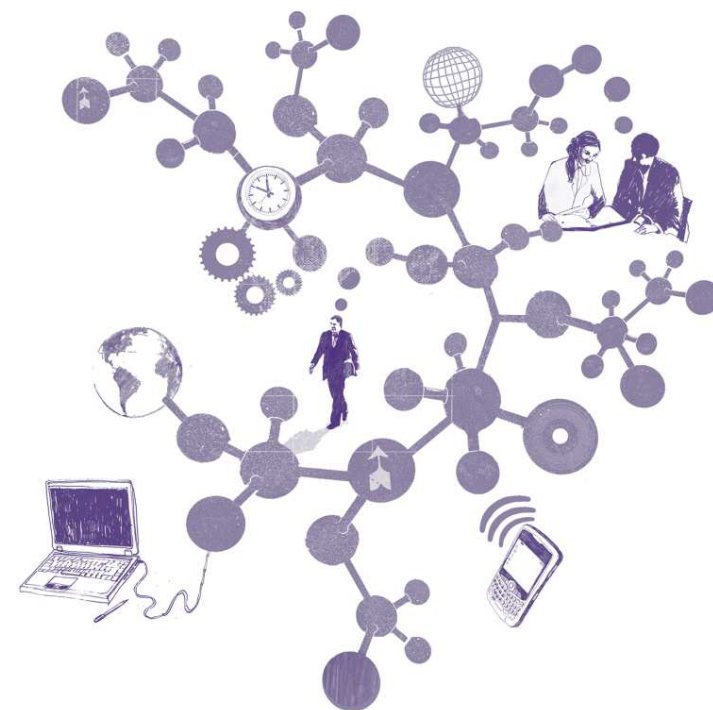
Year ended 31 March 2015

7 October 2015

Peter Barber
Associate Director
T 0117 305 7897
E peter.a.barber@uk.gt.com

Kate Jefferies
Senior Manager
T 0117 305 7678
E kate.jefferies@uk.gt.com

Steve Ballard
Executive
T 0117 305 78958
E steve.j.ballard@uk.gt.com



Contents

Section	Page
1. Key messages	3
Appendix	
A Summary of reports and audit fees	5

Key messages

Our Annual Audit Letter summarises the key findings arising from the work that we have carried out at North Somerset Council ('the Council') for the year ended 31 March 2015.

The Letter is intended to communicate key messages to the Council and external stakeholders, including members of the public. Our annual work programme, which includes nationally prescribed and locally determined work, has been undertaken in accordance with the Audit Plan that we issued on 30 June 2015 and was conducted in accordance with the Audit Commission's Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission and Public Sector Audit Appointments Limited.

Financial statements audit (including audit opinion)	<p>We reported our findings arising from the audit of the financial statements in our Audit Findings Report on 10 September 2015 to the Audit Committee.</p> <p>We identified no material errors in the draft financial statements presented for audit. As in previous years the accounts and supporting working papers were of a good quality and we received timely responses to our queries.</p> <p>We issued an unqualified opinion on the Council's 2014/15 financial statements on 30 September 2015, meeting the deadline set by the Department for Communities and Local Government. Our opinion confirms that the financial statements give a true and fair view of the Council's financial position and of the income and expenditure recorded by the Council.</p>
Value for Money (VfM) conclusion	<p>We issued an unqualified VfM conclusion for 2014/15 on 30 September 2015.</p> <p>On the basis of our work, and having regard to the guidance on the specified criteria published by the Audit Commission, we are satisfied that in all significant respects the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2015.</p>

Key messages (continued)

Whole of Government Accounts	We reviewed the consolidation pack which the Council prepared to support the production of Whole of Government Accounts. We reported that the Council's pack was consistent with the audited financial statements.
Certification of housing benefit grant claim	Our work to certify the Council's Housing Benefit Subsidy claim and Teachers' Pensions return is in progress.
Audit fee	Our audit fee for 2014/15 was £149,300, excluding VAT which was in line with our planned fee for the year and is the same as the previous year. The indicative fee for certifying the housing benefit grant is £19,580, which is £964 more than 2013/14. Further detail is included at appendix A.

Appendix A: Reports issued and fees

We confirm below the fees charged for the audit and non-audit services.

Fees for audit services

	Per Audit plan £	Actual fees £
Council audit	149,300	149,300
Housing benefit grant certification fee	19,580	* 19,580
Total audit fees	168,880	168,880

* Fee remains indicative until work is completed

Fees for other services

Service	Fees £
Audit related services	
Grant certification – Teachers Pensions Return (outside of the Audit Commission regime)	* 4,200

* Fee remains indicative until work is completed

Reports issued

Report	Date issued
Audit Plan	30 June 2015
Audit Findings Report	28 August 2015
Certification Report (to be issued when certification work complete)	By 31 December 2015
Annual Audit Letter	7 October 2015



© 2015 Grant Thornton UK LLP. All rights reserved.

'Grant Thornton' means Grant Thornton UK LLP, a limited liability partnership.

Grant Thornton is a member firm of Grant Thornton International Ltd (Grant Thornton International). References to 'Grant Thornton' are to the brand under which the Grant Thornton member firms operate and refer to one or more member firms, as the context requires.

Grant Thornton International and the member firms are not a worldwide partnership. Services are delivered independently by member firms, which are not responsible for the services or activities of one another. Grant Thornton International does not provide services to clients.

grant-thornton.co.uk