

NON-EXEMPT

HAVANT BOROUGH COUNCIL

Governance and Audit Committee

3 March 2015

**EXTERNAL AUDIT PAPERS - HAVANT BOROUGH COUNCIL
Accountant (Financial & Governance)**

FOR INFORMATION

Portfolio: FINANCE

Key Decision: No

1.0 Purpose of Report

1.1 To outline the papers to be presented by Ernst & Young LLP.

2.0 Recommendation

2.1 We ask the Committee to note the content of the reports attached to this paper.

3.0 Summary

3.1 To fulfil our responsibilities as your external auditor we are required to present formally the papers attached to this report to those charged with governance.

4.0 Reports

4.1 Audit Progress Report

The purpose of this report is to provide the Governance and Audit Committee with an overview of the stage we have reached in your 2013/14 audit, and an outline of our timetable for the 2014/15 audit.

4.2 Certification of claims and returns annual report 2013/14

This report relates to the audit of the Council's 2013/14 grant claims. The statement of responsibilities in respect of grant certification requires auditors to report the results of certification work to those charged with governance.

4.3 **Scale Fee Variation Letter**

This letter informs the Committee of a change to the scale fee of the Council for 2014/15, and an agreed variation to the 2013/14 fee included in our Annual Audit Letter, which we presented to the Committee in September 2014.

4.4 **LG Sector Briefing**

The purpose of this report is to summarise some of the current issues facing the Local Government sector and is for information only.

We would like to highlight the section on the future of local audit and more specifically the changes to the audit timetable as being of particular relevance to the Council.

5.0 **Implications**

5.1 Resources: No direct implications

5.2 Legal: No direct implications

5.3 Strategy: No direct implications

5.4 Risks: No direct implications

5.5 Communications: No direct implications

5.6 For the Community: No direct implications

6.0 **Consultation:** Executive Head of Governance & Logistics

6.1 Appendices:

1. Audit Progress Report
2. Certification of claims and returns annual report 2013/14
3. Scale Fee Variation Letter
4. LG Sector Briefing

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