

Southend-on-Sea Borough Council

Agenda
Item No.

Report of the Chief Executive

to

Audit Committee

on

6th September 2017

Report prepared by: BDO External Auditor

BDO: Audit Completion Report to the Audit Committee 2016/17

Executive Councillor – Councillor Moring

A Part 1 Public Agenda Item

1. Purpose of Report

- 1.1 This report summarises the results of the work completed to date for the 2016/17 financial year with regard to:
- the opinion on the Statement of Accounts
 - the conclusion on the adequacy of the Council's arrangements for securing economy, efficiency and effectiveness in the use of resources (the VFM conclusion).

2. Recommendation

- 2.1 The Committee accepts the Report to the Audit Committee 2016/17.**

3. Background

- 3.1 A senior representative of BDO (the appointed External Auditor to the Council) will present this report to the Audit Committee and respond to Members' questions.

4. Corporate Implications

- 4.1 Contribution to Council's Aims and Priorities
This audit work contributes to the delivery of all the Council's Aims and Priorities.
- 4.2 Financial Implications
The fee for the audit work is set by Public Sector Audit Appointments Limited and agreed with the Council before the start of the audit. Issues arising during the course of the audit can impact on the audit fee payable.
- 4.3 Legal Implications
The Council is required by statute to have an external audit of its activities that complies with the requirements of the Code of Audit Practice (the Code) issued by the National Audit Office. By considering this report, the Committee can satisfy itself that this requirement is being discharged.

4.4 People and Property Implications

None

4.5 Consultation

The contents of this report has been discussed and agreed with the Chief Executive and the Director of Finance and Resources.

4.6 Equalities Impact Assessment

None

4.7 Risk Assessment

Periodically considering whether the external auditor is delivering the agreed Annual Audit Plan helps mitigate the risk that this statutory requirement is not met.

4.8 Value for Money

The report includes the auditor's conclusion on the adequacy of the Council's arrangements for securing economy, efficiency and effectiveness in the use of resources (the VFM conclusion)

4.9 Community Safety Implications and Environmental Impact

None

5. Background Papers

None

6. Attachment: BDO Report to the Audit Committee 2016/17