

The Annual Audit Letter for Dartford Borough Council

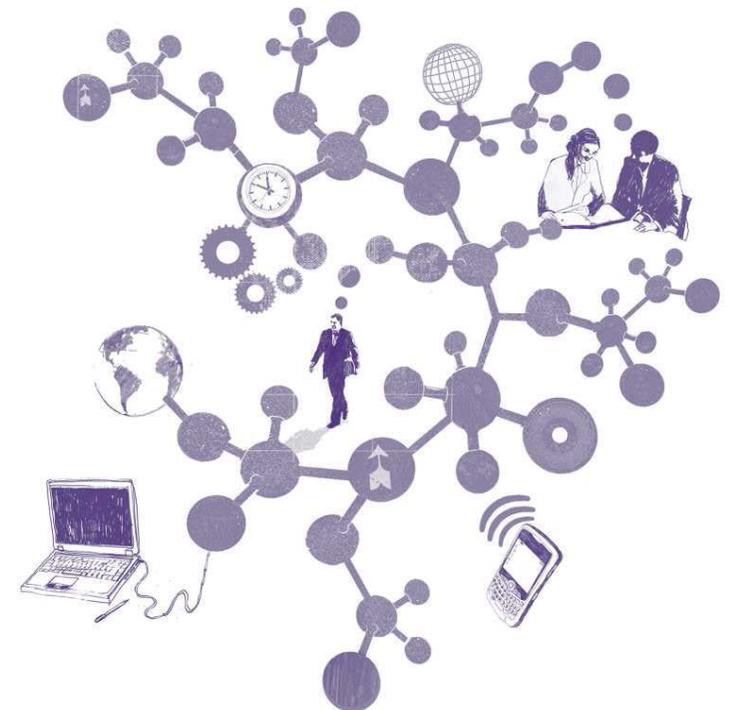
Year ended 31 March 2014

October 2014

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Key messages

Our Annual Audit Letter summarises the key findings arising from the work that we have carried out at Dartford Borough Council ('the Council') for the year ended 31 March 2014.

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 in March 2014 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.

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 24 September 2014 to the Audit Board. The key messages reported were:</p> <ul style="list-style-type: none">• We identified no adjustments affecting the Council's reported financial position;• the accounts were prepared to a high standard and were supported by good working papers;• staff responded quickly and efficiently to all audit queries; and• the Council agreed to amend the financial statements to correct items identified during the audit. <p>We issued an unqualified opinion on the Council's 2013/14 financial statements 26 September 2014, 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 2013/14 on 26 September 2014.</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 2014.</p>

Key messages

Whole of Government Accounts	The specified figures in the Council's financial statements fell below the audit threshold specified by the National Audit Office (NAO), therefore a detailed review of the Whole of Government Accounts (WGA) consolidation pack was not required. We submitted the short form assurance statement on the Council's WGA in September 2014.
Certification of grant claims and returns	We have certified one grant claim, Pooling of Capital Receipts, without amendment. Our work on the Housing Benefit Claim is in progress and will be completed by the end November, in accordance with the certification deadline. The results of this work will be reported separately to this committee in our Annual Report on Grant Claim Certification.

Appendix B: Reports issued and fees

We confirm below the fee charged for the audit and confirm there were no fees for the provision of non audit services.

Fees

	Per Audit plan £	Actual fees £
Audit Fee	60,973	61,873*
Grant certification fee	27,300	24,123** (expected)
Total fees	88,273	85,996

Certification work is on-going. The final fee will be reported to the Audit Committee later in the year in our annual certification report.

*There is additional fee of £900 in respect of work on material business rates balances. This additional work was necessary as auditors are no longer required to carry out work to certify NDR3 claims. The additional fee is 50% of the average fee previously charged for NDR3 certifications for District Councils and is subject to agreement by the Audit Commission.

**The £3,177 reduction in grant certification scale fee relates to the removal of the external audit requirement for Council Tax Benefits and the NNDR3 return.

Fees for other services

Service	Fees £
None	Nil

Reports issued

Report	Date issued
Audit Plan	March 2014
Audit Findings Report	September 2014
Certification report	Due Dec 2014
Annual Audit Letter	October 2014



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