

**AUDITOR'S ANNUAL AUDIT LETTERS – 2010/11 and 2011/12  
(Report by the Head of Financial Services)**

**1. PURPOSE**

- 1.1 To allow the Panel to consider and receive the Annual Audit Letters from the Council's external auditors for the 2010/11 (Annex A) and 2011/12 (annex B) audits.

**2. ANNUAL AUDIT LETTERS**

- 2.1 The Council's external auditors, PricewaterhouseCooper, are required to provide the Panel with an Annual audit letter at the end of each audit period. These letters summarise the points made in the audit reports issued during the relevant audit period.
- 2.2 The delays in completing the 2010/11 audit have resulted in the Panel receiving two year's reports at this meeting.
- 2.3 The auditor will present the letters to the panel

**3. 2010/11 LETTER**

- 3.1 There have already been a number of detailed discussions by the Panel about the 2010/11 audit and it contains no new points.

**4. 2011/12 LETTER**


- 4.1 The final ISA260 report for the 2011/12 audit is an earlier item on the agenda. It is supplemented by an annex identifying each of the recommendations and providing a dated action list for addressing each item. There are no points in the Letter that are not already covered in more detail in the SAS610 report.

## **5. RECOMMENDATION**

- 5.1 It is **RECOMMENDED** that the Panel formally receive the two Annual Audit Letters.

## **BACKGROUND INFORMATION**

Previous reports to the Panel on the audit of the 2010/11 accounts.

**Contact Officer:** Steve Couper, Head of Financial Services  
 01480 388103