



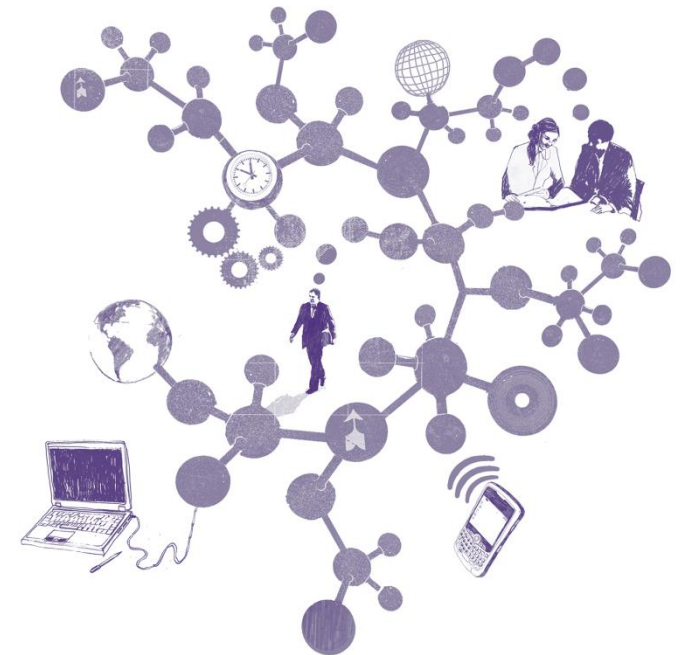
The Annual Audit Letter for Swale Borough Council

Year ended 31 March 2015

October 2015

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Key messages

Our Annual Audit Letter summarises the key findings arising from the work that we have carried out at Swale Borough 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 in March 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 to the Audit Committee on 21 September 2015.</p> <p>The Council's financial statements were produced to a very high standard. Only a small number of audit amendments were required.</p> <p>We issued an unqualified opinion on the Council's 2014/15 financial statements on 28 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>
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Key messages continued

Value for Money (VfM) conclusion	<p>We issued an unqualified VfM conclusion for 2014/15 on 28 September 2015.</p> <p>The Council has robust arrangements for financial governance and well-established processes for budgetary control. It has a strong focus on financial management issues, with a history of delivering financial savings and reviewing the cost-effectiveness of services. As the Council continues to face financial pressures associated with reductions in government grant it will need to maintain this focus to deliver its financial plans over the medium term.</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>
Certification of housing benefit grant claim	<p>For the financial year 2014/15 we are required to certify the Council's housing benefit subsidy claim, which has a certification deadline of 30 November 2015. Our work to certify this claim is still in progress.</p>
Audit fee	<p>Our audit fee for 2014/15 was £80,985, excluding VAT, unchanged from 2013/14.</p> <p>Our work on grant claim certification is still in progress. The indicative fee for grant claim certification work included in our audit plan is £9,790, excluding VAT.</p> <p>Further detail is included within Appendix A.</p>

Appendix A: Reports issued and fees

We confirm below the fees charged for the audit. There were no fees for the provision of other services.

Fees for audit services

	Per Audit plan £	Actual £
Council audit	80,985	80,985
Housing benefit grant certification fee*	9,790	TBC
Total audit fees	90,775	TBC

Fees for other services

Service	Fees £
Audit related services	None
Non-audit related services	None

*Our work on the Council's 2014/15 housing benefit claim is still in progress.

Reports issued

Report	Date issued
Audit Plan	March 2015
Audit Findings Report	September 2015
Annual Audit Letter	October 2015
Certification Report	January 2016 (planned)



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