

Annual Audit Letter

Harpenden Town Council

Audit 2008/09

November 2009



Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/ members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
 - any third party.
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Key messages

This report summarises the findings from our 2008/09 audit. It includes messages arising from the audit of your financial statements and the results of the work I have undertaken to assess your arrangements to secure value for money in your use of resources.

Audit opinion

- 1 The Council is required to prepare and approve its accounts by the 30 June 2009. The Council met that deadline. The accounts were complete and were supported by a good set of working papers.
 - 2 Our audit is now complete and I issued an unqualified opinion on the Council's 2008/09 financial statements on 25 November 2009.
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Financial statements

- 3 I obtained reasonable assurance that the Council's 2008/09 financial statements were free from material error. In my Annual Governance Report I reported to the Council that I identified one material error in the approved financial statements. This error was corrected in the financial statements to allow me to issue an unqualified opinion.
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Value for money

- 4 My work on the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources is now complete. I issued an unqualified value for money conclusion on 25 November 2009.
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Audit fees

- 5 I have been able to deliver and conclude my audit programme within the fee of £9,300 set out in my Audit Plan.
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Independence

- 6 As the External Auditor appointed to audit the Council, I have to maintain my independence. I confirm that this audit has been carried out in accordance with the Audit Commission's policies on integrity, objectivity and independence.
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Financial statements and annual governance statement

Harpenden Town Council's financial statements and annual governance statement are an important means by which the Council accounts for its stewardship of public funds.

Significant issues arising from the audit

7 My audit of the Council's 2008/09 financial statements did not identify any significant matters.

Material weaknesses in internal control

8 I did not identify any significant weaknesses in your internal control arrangements.

Accounting Practice and financial reporting

9 I considered the qualitative aspects of your financial reporting. I have not identified any significant matters.

Value for money conclusion

I assessed whether the Council put in place adequate corporate arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the value for money (VFM) conclusion.

VFM conclusion

10 I assessed your arrangements to secure economy, efficiency and effectiveness in your use of resources against criteria specified by the Audit Commission. From 2008/09, the Audit Commission will specify each year, which of the use of resources KLOE are the relevant criteria for the VFM conclusion at each type of audited body. My Annual Governance Report set out my detailed findings. The work I undertook in support of my opinion on the Council's arrangements did not identify any significant matters.

11 I issued an unqualified conclusion stating that the Council had adequate arrangements to secure economy, efficiency and effectiveness in its use of resources on 25 November 2009.

Closing remarks

12 I have discussed and agreed this letter with the Town Clerk. Copies of the letter will be provided to all Members.

13 Further detailed findings, conclusions and recommendations in the areas covered by our audit are included in the reports issued to the Council during the year.

Table 1

Report	Date issued
Annual Audit Plan	June 2009
Annual Governance Report	November 2009
Opinion on the 2008/09 Financial Statements	November 2009
Value for Money Conclusion	November 2009
Annual Audit Letter	November 2009

- 14** From 1 April 2009, Town Council's will no longer be required to prepare the accounts in a format prescribed by the Local Government Statement of Recommended Practice. The financial reporting framework, and the audit arrangements, are yet to be finalised. We will continue to monitor developments and discuss with officers of the Council as appropriate.
- 15** The Council has taken a positive and constructive approach to our audit. I wish to thank the Council's staff for their support and co-operation during the audit.

Mark Hodgson
District Auditor
November 2009

The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

Copies of this report

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For further information on the work of the Commission please contact:

Audit Commission, 1st Floor, Millbank Tower, Millbank, London SW1P 4HQ

Tel: 0844 798 1212 Fax: 0844 798 2945 Textphone (minicom): 0844 798 2946

www.audit-commission.gov.uk
