

# The Annual Audit Letter for Pendle Borough Council

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**Year ended 31 March 2015**

October 2015

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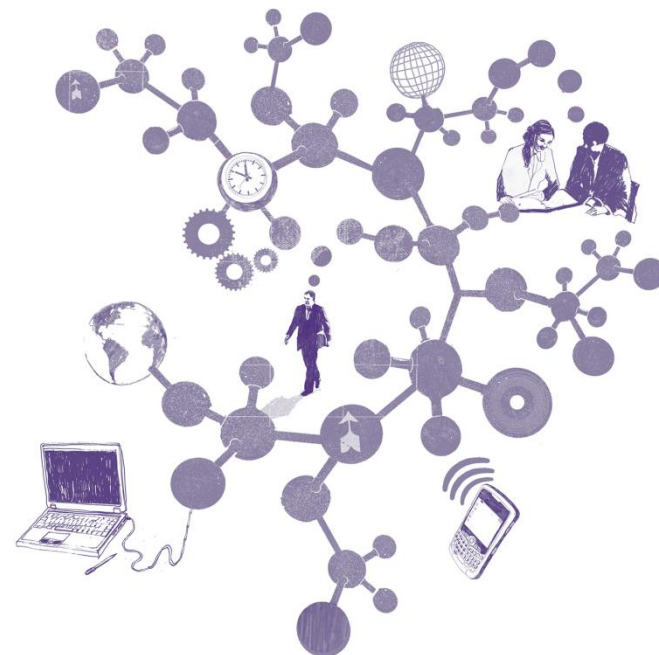
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# Key messages

Our Annual Audit Letter summarises the key findings arising from the work that we have carried out at Pendle 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 on 22 July 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.

<b>Financial statements audit (including audit opinion)</b>	<p>We reported our findings arising from the audit of the financial statements in our Audit Findings Report on 28 September 2015 to the Accounts and Audit Committee. The key messages reported were:</p> <ul style="list-style-type: none"><li>• the accounts presented for audit were well prepared and included all the required disclosures.</li><li>• we received efficient and appropriate responses to our queries and this helped us complete our audit efficiently</li><li>• we did not identify any adjustments to the accounts affecting the Council's reported financial position. The draft financial statements for the year ended 31 March 2015 recorded total comprehensive income and expenditure of £18.9m and a general fund balance of £1.25m. This remained unchanged</li></ul> <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>
<b>Value for Money (VfM) conclusion</b>	<p>We issued an unqualified VfM conclusion for 2014/15 on 28 September 2015.</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>

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## Key messages continued

<b>Certification of housing benefit grant claim</b>	We are currently completing our work to certify the Council's 2014/15 housing benefit grant claim. We will complete this work ahead of the 30 November 2015 deadline and will report the outcome of our work to the Accounts and Audit Committee.
<b>Audit fee</b>	Our fee for 2014/15 was £54,173, excluding VAT which was in line with our planned fee for the year. Further detail is included within appendix A.

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# Appendix A: Reports issued and fees

We confirm below the fees charged for the audit and confirm there were no non-audit services.

## Fees for audit services

	Per Audit plan £	Actual fees £
Council audit	54,173	54,173
Housing benefit grant certification fee	13,840	13,840
<b>Total audit fees</b>	<b>68,013</b>	<b>68,013</b>

## Reports issued

Report	Date issued
Audit Plan	July 2015
Audit Findings Report	September 2015
Certification Report	To be issued January 2016
Annual Audit Letter	October 2015



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