

**GOVERNANCE AND AUDIT COMMITTEE  
18 JANUARY 2010**

---

**ANNUAL AUDIT AND INSPECTION LETTER  
(Borough Treasurer)**

**1 PURPOSE OF REPORT**

- 1.1 The purpose of this report is to present the Annual Audit and Inspection Letter (AAIL) which has been received from the Audit Commission. The External Auditor will attend the meeting to present the Letter and answer any questions.

**2 RECOMMENDATION**

- 2.1 **That the Governance and Audit Committee note the Annual Audit and Inspection Letter at Appendix 1.**
- 2.2 **That Directors have regard to the areas for improvement set out in the annual Audit and Inspection letter when finalising their service plans for 2010/11.**

**3. ADVICE FROM STATUTORY OFFICERS**

3.1 Borough Treasurer

Nothing to add to the report

3.2 Borough Solicitor

Nothing to add to the report

3.3 Strategic Risk

All risks identified in the AAIL will be addressed in departmental service plans for 2010/11.

**4 SUPPORTING INFORMATION**

- 4.1 The Audit Commission is required to provide the Council with an AAIL. The AAIL provides a summary of the Audit Commission's assessment of the Council. It includes messages arising from the audit of the Council's financial statements and the results of the work undertaken to assess arrangements to secure value for money under use of resources.
- 4.2 The Audit Commission issued an unqualified opinion on the Council's accounts for 2008/09 and also issued an unqualified value for money conclusion stating that in all significant respects the Council has made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2009. Under the new and more demanding use of resources framework, Bracknell Forest scored 2 out of a maximum of 4 meaning that the Commission has no

significant concerns over the arrangements put in place by the council and that those arrangements meet established professional practice and guidance and are operating effectively.

- 4.3 The AAIL summarises the key messages for the Council at page 3 of the document. Whilst the letter is positive about the Council's performance, some areas for improvement are highlighted on page 4. These will be addressed through departmental service plans for the coming year.

## **5 CONSULTATION**

- 5.1 Not applicable.

### Contact for further information

Timothy Wheadon, Chief Executive – 01344 355609  
Timothy.Wheadont@bracknell-forest.gov.uk

Chris Herbert, Borough Treasurer -01344 355694

Doc. Ref  
Governance and Audit Committee\AAIL report