

**TO: GOVERNANCE AND AUDIT COMMITTEE  
25 SEPTEMBER 2012**

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**EXTERNAL AUDIT: ANNUAL GOVERNANCE REPORT  
(Borough Treasurer)**

**1 PURPOSE OF REPORT**

- 1.1 This report advises Members of a report by the Council's external auditor summarising the work carried out to discharge their statutory audit responsibilities.

**2 SUPPORTING INFORMATION**

- 2.1 The Code of Audit Practice requires the external auditor to provide a summary of the work they carried out to discharge their statutory audit responsibilities to 'those charged with governance'. It is also a requirement that this summary be considered ahead of the signing of the accounts by the external auditor, which must be no later than 30 September 2012. Now that the detailed audit work is substantially complete, the external auditor has issued her report and Catherine Morganti, the Audit Manager, will be at the meeting to present the report and answer queries. The report at Annexe A covers the following areas:

- Financial statements;
- Audit opinion and value for money conclusion;
- Letter of management representation.

Contacts for further information

Alan Nash – 01344 352180

[Alan.nash@bracknell-forest.gov.uk](mailto:Alan.nash@bracknell-forest.gov.uk)

Arthur Parker – 01344 352179

[Arthur.parker@bracknell-forest.gov.uk](mailto:Arthur.parker@bracknell-forest.gov.uk)