

Devizes Town Council

Annual Audit Letter 2009

25 November 2009

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Statement of Responsibilities of Auditors and of Audited Bodies

Our reports and audit letters are prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies, issued by the Audit Commission.

Reports prepared by appointed auditors and addressed to Members or Officers are prepared for the sole use of the audited body, and no responsibility is taken by auditors to any Member or Officer in their individual capacity, or to any third party.

Introduction

The purpose of this letter

- 1 The purpose of this Annual Audit Letter is to summarise the key issues arising from the work that we have carried out during the year. Although it is addressed to the Members of the Council, it is also intended to communicate the significant issues we have identified, in an accessible style, to key external stakeholders, including members of the public. The letter will be published on the Audit Commission website at www.audit-commission.gov.uk and also on the Council's website at www.devizes-tc.gov.uk.

The responsibilities of the auditor and the Council

- 2 We have been appointed as the Council's independent external auditors by the Audit Commission, the body responsible for appointing auditors to local public sector bodies in England, including Councils.
- 3 As the Council's external auditors, we have a broad remit covering financial and governance matters. We target our work on areas which involve significant amounts of public money and on the basis of our assessment of the key risks to the Council achieving its objectives. It is the responsibility of the Council to ensure that proper arrangements are in place for the conduct of its business and that public money is safeguarded and properly accounted for. We have considered how the Council is fulfilling these responsibilities.

The scope of our work

- 4 We plan and carry out an audit that meets the requirements of the Audit Commission's Code of Audit Practice (the Code). Under the Code, we are required to review and report on:
 - the Council's accounts; and
 - whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
- 5 This letter summarises the significant issues arising from both of these areas of work and highlights the key recommendations that we consider should be addressed by the Council. A list of all reports issued to the Council in relation to the 2008/09 audit is provided in the closing remarks section at the end of this letter.
- 6 Any areas where we have identified the opportunity for improvement to current arrangements will be included in our report to management.

Key messages

Audit of the accounts

We have issued an unqualified audit opinion on the Council's statement of accounts for the year ended 31 March 2009.

Use of resources

We have concluded that the Council made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2009.

Audit of the accounts

- 7 We issued an unqualified opinion on the Council's accounts on 24 September 2009. In our opinion, the accounts presented fairly the financial position of the Council and its income and expenditure for the year.
- 8 Before we gave our opinion on the accounts, we were required to report to those charged with governance, the full Council, any important matters arising from the audit. It was necessary for us to agree a number of adjustments to the draft accounts presented for audit. These were included in a detailed governance report which was issued to the Council on 15 September 2009. We have not repeated them in this Audit Letter.

The Council's use of resources

- 9 We are required to issue a conclusion on whether we are satisfied that the Council has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the value for money conclusion.

Value for money conclusion

- 10 Our assessment for 2008/09 was based on the information gathered during the course of our audit work. We concluded that the Council had proper arrangements in place to secure value for money in the use of resources. We decided that there were no matters that needed to be brought to the attention of the Council.

Closing remarks

Reports issued in 2009

- 11 Further detailed findings, conclusions and recommendations on the areas covered by our audit are included in the reports issued to the Council during the year. These are listed in the following table.

Planned output	Date of issue
2008/09 Audit Plan	11 June 2009
Annual Governance Report	15 September 2009
Opinion on 2008/09 Financial Statements	24 September 2009
2008/09 Value for Money Conclusion	24 September 2009
Report to Management on 2008/09 audit	25 November 2009
Annual Audit Letter 2009	25 November 2009

Acknowledgements

- 12 During the course of the year, we have received considerable support and assistance from the Council's employees and we would like to take this opportunity to thank them for the time they have made available to help us complete the audit programme.

Mazars LLP

Chartered Accountants and Registered Auditors
Bristol

25 November 2009