



The Annual Audit Letter for Tunbridge Wells Borough Council

Year ended 31 March 2015

09 October 2015

Darren Wells

Director

T +44 (0)1293 554120

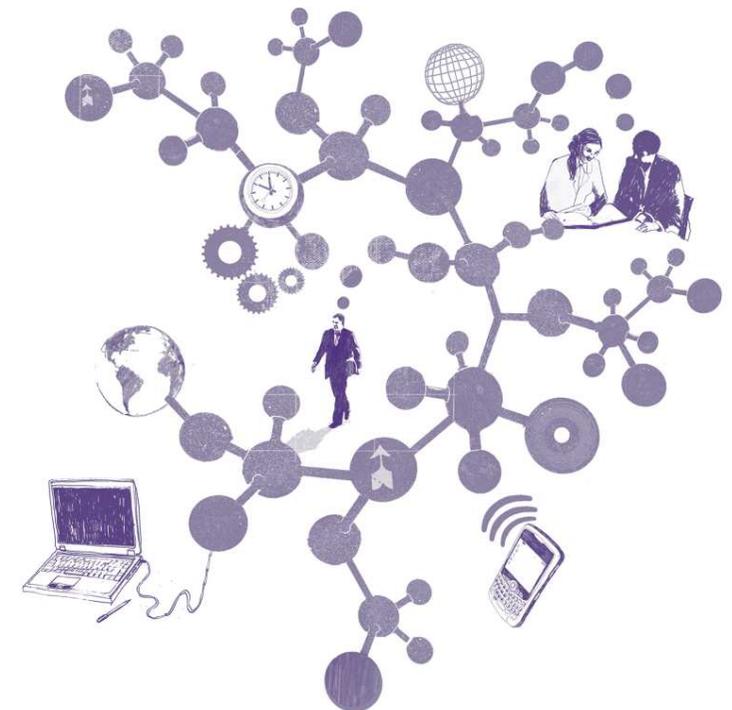
E darren.j.wells@uk.gt.com

Ade Oyerinde

Manager

T +44 (0)20 7728 3332

E ade.oyerinde@uk.gt.com



Key messages

Our Annual Audit Letter summarises the key findings arising from the work that we have carried out at Tunbridge Wells 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 24 March 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.

Financial statements audit (including audit opinion)	<p>We reported our findings arising from the audit of the financial statements in our Audit Findings Report on 22 September 2015 to the Audit and Governance Committee. The key messages reported were:</p> <ul style="list-style-type: none">• the quality of the draft statements presented for audit was good• the finance team responded promptly and comprehensively to audit requests and queries• minor narrative amendments were made to disclosures within the financial statement. <p>We issued an unqualified opinion on the Council's 2014/15 financial statements on 25 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>
Value for Money (VfM) conclusion	<p>We issued an unqualified VfM conclusion for 2014/15 on 25 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>

Key messages continued

Certification of housing benefit grant claim	Our certification work on the Council's 2014/15 housing benefit grant claim is substantially complete. The results of our work will be reported separately in the Grant Certification report which will be issued later in the year.
Audit fee	Our fee for 2014/15 was £68,306, excluding VAT which was in line with our planned fee for the year. Further detail is included within appendix A.

Appendix A: Reports issued and fees

We confirm below the fees charged for the audit and confirm we did not provide any non-audit service during the year.

Fees for audit services

	Per Audit plan £	Actual fees £
Opinion audit	68,306	68,306
Housing benefit grant certification fee	11,906	*TBC
Total audit fees	80,212	68,306

* The Grant certification audit is substantially complete and the final fee will be reported in the Grant Certification report which will be issued later in the year.

Reports, letters and opinions issued

Report	Date issued
2014 15 fee letter	23 April 2014
Audit Plan	24 March 2015
Audit Findings Report	22 September 2015
Auditor's opinion on the financial statements (including certificate of closure)	25 September 2015
Auditor's conclusion in respect of the Councils arrangements for securing economy, efficiency and effectiveness in its use of resources	25 September 2015
WGA Assurance Statement (issued to National Audit Office)	25 September 2015
Certification Report	November 2015 (planned)
Annual Audit Letter	October 2015



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