

SOUTH THAMES GATEWAY BUILDING CONTROL JOINT COMMITTEE

10 December 2015

SOUTH THAMES GATEWAY BUILDING CONTROL ANNUAL AUDIT AND INSPECTION LETTER

Report from: Phil Watts, S151 officer to the Joint Committee

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Summary

The report presents the external auditor's certificate and opinion in respect of the Joint Committee's accounts for 2014/2015.

1. Budget and Policy Framework

- 1.1 The Memorandum of Agreement requires that an auditor appointed by the Audit Commission – PKF Littlejohn - shall audit the accounts of the Partnership.
- 1.2 The auditor is required to review the Statement of Accounts and report back to the Joint Committee on its findings and, where appropriate, require the Joint Committee to prepare an appropriate response and management action plan.
- 1.3 The June 2015 meeting of the Joint Committee approved the 2014/2015 Statement of Accounts.
- 1.4 From 1 April 2015, implementation of the Local Audit and Accountability Act 2014 meant that joint committees were no longer required to have their accounts separately prepared and audited. There is therefore no longer a requirement to be subject to a limited assurance regime.
- 1.5 The constituent authorities of the joint committee for South Thames Gateway (STG) Building Control will need to consider the effect of ending separate joint committee audits and ensure that an effective financial and governance framework is maintained. Authorities may arrange for a continued separate audit of their joint committees if they choose. However this will not be an audit under the 2014 Act.

2. External Auditor's Report

- 2.1 Attached at Appendix 1 is the external auditor's certificate and opinion in respect of the 2014/2015 financial year. It confirms that:-
- no errors were identified.
 - all relevant legislation and regulatory requirements were met.

3. Financial Implications and Legal Implications

- 3.1 The fee for the external audit can be met from existing budgets.

4. Recommendations

- 4.1 The Joint Committee is asked to note the external auditor's certificate and opinion as presented.
- 4.2 The Joint Committee is asked to consider the effect of ending the joint committee audit and ensure that an effective financial and governance framework is maintained for STG Building Control.

5. Suggested Reasons for Decisions

- 5.1 The Joint Committee has a key role in monitoring the performance of the Partnership including the findings of the external auditor.

Lead officer contact

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Background papers

Report to STG Building Control Joint Committee – 10 June 2015.