

# The Annual Audit Letter for Tonbridge & Malling Borough Council

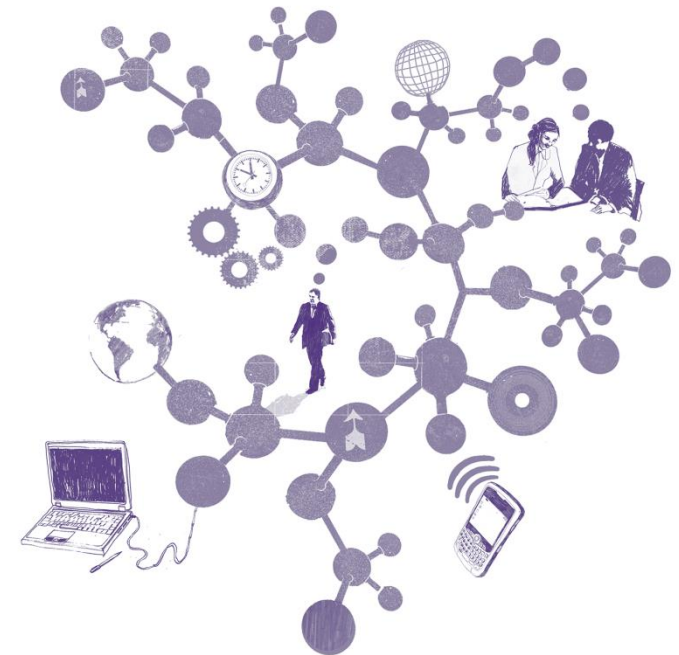
---

**Year ended 31 March 2015**

October 2015

Darren Wells  
Engagement Lead  
T 01293 554 120  
E [darren.j.wells@uk.gt.com](mailto:darren.j.wells@uk.gt.com)

Trevor Greenlee  
Manager  
T 01293 554071  
E [trevor.greenlee@uk.gt.com](mailto:trevor.greenlee@uk.gt.com)



---

# Contents

<b>Section</b>	<b>Page</b>
1. Key messages	3
<b>Appendices</b>	
A Summary of reports and audit fees	

# Key messages

Our Annual Audit Letter summarises the key findings arising from the work that we have carried out at Tonbridge & Malling 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 in 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.

<b>Financial statements audit (including audit opinion)</b>	<p>We reported our findings arising from the audit of the financial statements in our Audit Findings Report to the Audit Committee on 7 September 2015. The Council's accounts were produced to a high standard. Only a small number of audit amendments were required.</p> <p>We issued an unqualified opinion on the Council's 2014/15 financial statements dated 23 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>
<b>Value for Money (VfM) conclusion</b>	<p>We issued an unqualified VfM conclusion for 2014/15 dated 23 September 2015.</p> <p>We concluded that the Council continues to have an effective framework of financial control and robust arrangements for financial governance. It has a structured approach to addressing financial pressures within a strong medium term planning framework, and a history of achieving planned savings. Going forward the Council recognises that a wider approach to transformation will be required and is preparing a revised corporate strategy to address this.</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

<b>Certification of housing benefit grant claim</b>	For the financial year 2014/15 we are required to certify the Council's housing benefit subsidy claim, which has a certification deadline of 30 November 2015. Our work to certify this claim is still in progress.
<b>Audit fee</b>	<p>Our audit fee for 2014/15 was £61,035, excluding VAT, unchanged from 2013/14.</p> <p>Our work on grant claim certification is still in progress. The indicative fee for grant claim certification work included in our audit plan is £21,600, excluding VAT.</p> <p>Further detail is included within Appendix A.</p>

# Appendix A: Reports issued and fees

We confirm below the fee charged for the audit. There were no fees for the provision of other services.

## Fees for audit services

	Per Audit Plan £	Actual £
Council audit	61,035	61,035
Housing benefit grant certification fee*	21,600	TBC
<b>Total audit fees</b>	<b>82,635</b>	<b>TBC</b>

## Fees for other services

Service	Fees £
<b>Audit related services</b>	None
<b>Non-audit related services</b>	None

\*Our work on the Council's 2014/15 housing benefit claim is still in progress.

## Reports issued

Report	Date issued
Audit Plan	March 2015
Audit Findings Report	September 2015
Annual Audit Letter	October 2015
Certification Report	January 2016 (planned)



© 2015 Grant Thornton UK LLP. All rights reserved.

'Grant Thornton' means Grant Thornton UK LLP, a limited liability partnership.

Grant Thornton is a member firm of Grant Thornton International Ltd (Grant Thornton International). References to 'Grant Thornton' are to the brand under which the Grant Thornton member firms operate and refer to one or more member firms, as the context requires. Grant Thornton International and the member firms are not a worldwide partnership. Services are delivered independently by member firms, which are not responsible for the services or activities of one another. Grant Thornton International does not provide services to clients.

**[grant-thornton.co.uk](http://grant-thornton.co.uk)**