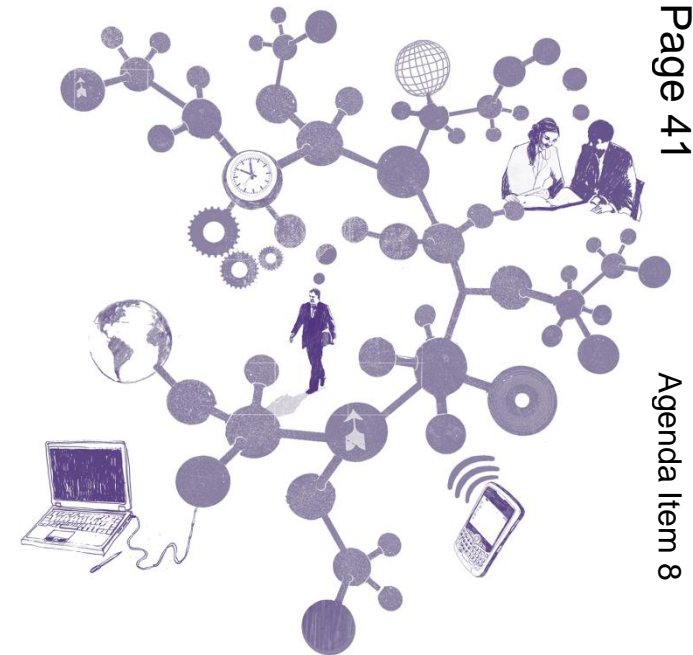


The Annual Audit Letter for the London Borough of Sutton

Year ended 31 March 2015

30th October 2015



Contents

Section

1. Key messages

Page

3

Appendices

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 the London Borough of Sutton 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 26th 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 24th September 2015 to the Audit Committee.</p> <p>We issued an unqualified opinion on the Council's 2014/15 financial statements on 29th 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 29th 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

Whole of Government Accounts	We reviewed the consolidation pack which the Council prepared to support the production of Whole of Government Accounts. We reported that the Council's pack was consistent with the audited financial statements.
Certification of housing benefit grant claim	Our work on the certification of the housing benefit subsidy claim is on-going. We will report the detailed findings of our work in our Grant Certification report upon completion of our work.
Audit fee	Our fee for 2014/15 was £125,720, excluding VAT which was in line with our planned fee for the year. Further detail is included within appendix B.

Appendix A: Reports issued and fees

We confirm below the fees charged for the audit and non-audit services.

Fees for audit services

	Per Audit plan £	Actual fees £
Council audit	125,720	125,720
Housing benefit grant certification fee	20,090	TBC
Pension Fund audit	21,000	21,000
Additional fee for new pension admin system (applied to pension fund audit)	TBC	4,000
Total audit fees	TBC	TBC

Reports issued

Report	Date issued
Audit Plan	March 2015
Audit Findings Report	September 2015
Certification Report	TBC
Annual Audit Letter	October 2015



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