

By: Director of Business Solutions and Policy  
To: Governance and Audit Committee – 30 June 2008  
Subject: ANNUAL AUDIT AND INSPECTION LETTER  
Classification: Unrestricted

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**Summary:**

This report attaches a copy of the Audit Commission's 'Annual Audit and Inspection Letter'.

**FOR INFORMATION**

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**1. Introduction**

1.1 This report attaches a copy of the 'Annual Audit and Inspection Letter' issued by the Audit Commission.

**2. Status of the Annual Audit and Inspection Letter**

2.1 The 'Annual Audit and Inspection Letter' provides an overall summary of the Audit Commission's assessment of the authority, drawing on audit, inspection and performance assessment work. In the report it summarises findings and conclusions from the statutory audit, which have previously been reported by our appointed auditors.

2.2 The 'Annual Audit and Inspection Letter' has been prepared by the Commission's Relationship Manager for KCC who will attend this meeting to present his report and to answer any questions.

2.3 It is addressed to Members as it is the responsibility of the council to ensure that proper arrangements are in place for the conduct of its business and that it safeguards and properly accounts for public money.

2.4 'The Annual Audit and Inspection Letter' provides an overall summary of the Audit Commission's assessment of the council using performance indicators covering the financial year 2006/07 and the Direction of Travel which includes service improvements up to March 2008.

2.5 It does not take into account any findings from the recent Corporate Assessment (which has been published separately from and subsequently to the 'Annual Audit and Inspection Letter'). It does draw on the other elements of the most recent Comprehensive Performance Assessment (CPA), the findings and conclusions from the audit of the council for 2006/07 and from any inspections undertaken since the last Annual Audit and Inspection Letter was presented to this committee in June 2007.

### **3. Publication**

3.1 Following its presentation to this committee meeting the Audit Commission is required to publish KCC's 'Annual Audit and Inspection Letter' on its website. KCC must do the same on its website as well as circulate it to all Members of the County Council.

### **4. Recommendation**

4.1 Members are asked to NOTE the report.

Contact officer: Sue Garton, Head of Corporate Performance, Chief Executives Dept.  
Tel: 01622 (22) 1980  
Email: sue.garton@kent.gov.uk