

**Report To:** EXECUTIVE CABINET / AUDIT PANEL

**Date:** 13 December 2017

**Reporting Officer:** Councillor Jim Fitzpatrick – First Deputy (Performance and Finance)  
Tom Wilkinson – Assistant Director of Finance

**Subject:** ANNUAL AUDIT LETTER FOR 2016/17

**Report Summary:** To present to Members the annual audit letter for Tameside Metropolitan Borough Council and Greater Manchester Pension Fund from Grant Thornton for the external audit 2016/17.

**Recommendations:** To note the letter.

**Links to Community Strategy:** The Community Strategy helps determine priorities for Council spending; the spending is subject to external audit by Grant Thornton.

**Policy Implications:** There are no direct policy implications.

**Financial Implications:** These are the subject of the report.


**(Authorised by the Section 151 Officer)** The Council's external auditors gave an unqualified opinion on the Council's 2016/17 financial statements, including the financial statements of the Greater Manchester Pension Fund.


**Legal Implications:** This is the annual letter prepared by our external auditors summarising the key findings arising for the work that they have carried out at Tameside Council for the year ending 31 March 2017. It is a key tool in assessing how well the Council is performing in respect of its finance and governance.

**(Authorised by the Borough Solicitor)**

**Risk Management:** The external auditor provides an opinion on the financial statements of the Council, including the Greater Manchester Pension Fund, and an assessment of the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources (the value for money conclusion).

**Access to Information:** The background papers relating to this report can be inspected by contacting the report writer, Heather Green (Finance Business Partner):

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