

Report to:	AUDIT PANEL
Date:	27 July 2021
Executive Member / Reporting Officer:	Councillor Ryan, Executive Member for Finance and Economic Growth Kathy Roe – Director of Finance
Subject:	ANNUAL AUDIT LETTER 2019/20
Report Summary:	The Annual Audit Letter summarises the work undertaken by External Audit as the auditor for Tameside Metropolitan Borough Council for the year ended 31 March 2020. It summarises the work undertaken and conclusions formed in respect of the annual financial statements and value for money.
Recommendations:	Members of the Audit Panel are asked to note the Annual Audit Letter for 2019/20.
Corporate Plan:	This links to all aspects of the Corporate Plan.
Policy Implications:	There are no direct policy implications.
Financial Implications: (Authorised by the statutory Section 151 Officer & Chief Finance Officer)	There are no direct financial implications. The work of external audit provides a source of assurance to members over the financial reporting and financial position of the Council.
Legal Implications: (Authorised by the Borough Solicitor)	This is the annual report/assessment prepared by our external auditors following the audit of the financial statements/accounts and consideration of the Council's financial resilience. It is a key tool in assessing how well the Council is performing in respect of its finance and governance. The forward looking section enables the Council to comply with the Accounts and Audit Regulations 2011 and understand what external audit will be considering in making a judgement.
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 report is to be considered in public.
Background Information:	The background papers relating to this report can be inspected by contacting Heather Green, Finance Business Partner  Telephone: 0161 342 2929  e-mail: heather.green@tameside.gov.uk