

Our reference HT/BHCC/1112AAL

3 October 2012

Council member
Brighton & Hove City Council
King's House
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Dear Member

Brighton & Hove City Council Annual Audit Letter 2011/12

I am pleased to submit my Annual Audit Letter which summarises my 2011/12 audit of Brighton & Hove City Council.

Financial statements and value for money conclusion

On 25 September 2012 I presented my annual governance report to the Audit & Standards Committee outlining the findings of my audit of the Council's 2011/12 financial statements and the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources. I will not replicate those findings in this letter.

Following the Standards & Audit Committee on 26 September I:

- issued an unqualified opinion on the Council's 2011/12 financial statements included in the Council's Statement of Accounts;
- concluded that there are no matters arising from my value for money work that I need to report; and
- certified completion of the audit.

Closing remarks

I have discussed and agreed this letter with the Acting Chief Executive and Acting Director of Finance. I would like to thank finance staff for the positive and constructive approach they have taken to my audit. I also wish to thank senior management and the Audit & Standards Committee for their support and co-operation during the audit.

Yours sincerely

Helen Thompson
District Auditor