

Our reference CA015/AAL/2011-12

8 October 2012

Members
Carlisle City Council
Civic Centre
Carlisle
Cumbria
CA3 8QG

Direct line 0844 798 7011
Email j-bellard@audit-
commission.gov.uk

Dear Member

Carlisle City Council - Annual Audit Letter 2011/12

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

Financial statements

On 26 September 2012 I presented my Annual Governance Report (AGR) to the Audit Committee outlining the findings of my audit of the Authority's 2011/12 financial statements. I will not replicate all of those findings in this letter.

The Council's financial statements were produced and submitted for audit on time and were supported by good quality working papers. My work identified one material error in the Council's 2011/12 financial statements. This related to the netting off of cash and cash equivalents assets and liabilities in the balance sheet. A number of other audit adjustments were required to the notes to the accounts to ensure compliance with the CIPFA / LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2011/12.

Following the Audit Committee on 28 September 2012 I:

- issued an unqualified opinion on the Authority's 2011/12 financial statements included in the Authority's Statement of Accounts;
- concluded that you have made proper arrangements to secure economy, efficiency and effectiveness in your use of resources;
- certified completion of the audit.

Duties under the Audit Commission Act 1998

I have not taken any action using my powers under the Audit Commission Act 1998.

Closing remarks

I have discussed and agreed this letter with the Town Clerk and Chief Executive and Director of Resources. While this has been another challenging year for the Authority I wish to thank the finance staff for their positive and constructive approach they have taken to my audit. I also wish to thank senior management and the Audit Committee for their support and co-operation during the audit.

Yours sincerely

Jackie Bellard
District Auditor