

Report to:	AUDIT COMMITTEE
Relevant Officer:	Steve Thompson, Director of Resources
Date of Meeting	22 September 2016

EXTERNAL AUDITOR'S REPORT TO THOSE CHARGED WITH GOVERNANCE (ISA 260) AND STATEMENT OF ACCOUNTS 2015-2016

1.0 Purpose of the report:

1.1 To consider KPMG's Governance Report and the audited Statement of Accounts for 2015-2016.

2.0 Recommendation(s):

2.1 To consider the External Auditor's Report to those charged with Governance (ISA 260) for 2015–2016.

2.2 To approve the audited Statement of Accounts for 2015-2016.

3.0 Reasons for recommendation(s):

3.1 To enable the Committee to approve the Statement of Accounts by 30 September 2016 to ensure compliance with the Accounts and Audit Regulations (England) Regulations 2015.

3.2a Is the recommendation contrary to a plan or strategy adopted or approved by the Council? No

3.2b Is the recommendation in accordance with the Council's approved budget? Yes

3.3 Other alternative options to be considered:

None, as the Committee is required to approve the Statement of Accounts.

4.0 Council Priority:

4.1 The relevant Council Priorities are

- "The economy: Maximising growth and opportunity across Blackpool"
- "Communities: Creating stronger communities and increasing resilience"

5.0 Background Information

- 5.1 The *Accounts and Audit (England) Regulations 2015* require that “the responsible financial officer of a larger relevant body must, no later than 30 June immediately following the end of a year, sign and date the statement of accounts” with the final audited version approved by Members by 30 September.
- 5.2 The draft Statement of Accounts 2015-2016 were signed off by the Council’s Statutory Finance Officer, the Director of Resources, on 20 June 2016.
- 5.3 The audit is now complete and the final Statement of Accounts 2015-2016 is attached at Appendix 5(a). It is anticipated that an unqualified opinion on the 2015-2016 accounts will be issued.
- 5.4 Once the governance report has been considered and the letter of representation signed by the Director of Resources, it is expected that the Auditor will finalise its statements in order that the final audited accounts can be published.

Does the information submitted include any exempt information?

No

List of Appendices:

Appendix 5(a) - Statement of Accounts 2015-16

Appendix 5 (b) – Draft External Auditor’s Report ISA 260 2015-16

6.0 Legal considerations:

6.1 None

7.0 Human Resources considerations:

7.1 None

8.0 Equalities considerations:

8.1 None

9.0 Financial considerations:

9.1 None

10.0 Risk management considerations:

10.1 None

11.0 Ethical considerations:

11.1 None

12.0 Internal/ External Consultation undertaken:

12.1 None

13.0 Background papers:

13.1 None