

Report to:	AUDIT COMMITTEE
Relevant Officer:	Steve Thompson, Director of Resources
Date of Meeting	25 March 2020

EXTERNAL AUDITOR'S REPORT TO THOSE CHARGED WITH GOVERNANCE (ISA 260) AND STATEMENT OF ACCOUNTS 2019/2020

1.0 Purpose of the report:

- 1.1 To consider Deloitte's Governance Report and the audited Statement of Accounts for 2019/2020.

2.0 Recommendation(s):

- 2.1 To consider the External Auditor's Report to those charged with Governance (ISA 260) for 2019/2020.
- 2.2 To approve the audited Statement of Accounts for 2019/2020.

3.0 Reasons for recommendation(s):

- 3.1 To enable the Committee to approve the Statement of Accounts to ensure compliance with the Accounts and Audit Regulations (England) Regulations 2015.
- 3.2 Is the recommendation contrary to a plan or strategy adopted or approved by the Council? No
- 3.3 Is the recommendation in accordance with the Council's approved budget? Yes

4.0 Other alternative options to be considered:

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

5.0 Council Priority:

- 5.1 The relevant Council Priority is: The economy - maximising growth and opportunity across Blackpool.

6.0 Background Information

- 6.1 The *Accounts and Audit (England) Regulations 2015* require that "the responsible financial officer of a larger relevant body must, no later than 31 May immediately following the end of

a year, sign and date the statement of accounts” with the final audited version approved by Members by 31 July. However due to the Covid-19 pandemic these dates were extended to 31 August for the draft accounts and 30 November for the audited version.

6.2 The draft Statement of Accounts 2019/2020 was signed off by the Council’s statutory finance officer, the Director of Resources on 3 July 2020.

6.3 The audit is now complete and the final Statement of Accounts 2019/2020 is included at Appendix 6(a).

6.4 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 his statements in order that the final audited accounts can be published.

6.5 Does the information submitted include any exempt information? No

7.0 List of Appendices:

7.1 Appendix 6(a) - Statement of Accounts 2019/2020
Appendix 6(b) - External Auditor’s Report ISA 260 2019/2020

8.0 Financial considerations:

8.1 As contained within the attached Statement of Accounts and ISA260 report.

9.0 Legal considerations:

9.1 The Audit Committee is required to approve the Statement of Accounts to ensure compliance with the Accounts and Audit Regulations (England) Regulations 2015.

10.0 Risk management considerations:

10.1 None

11.0 Equalities considerations:

11.1 None

12.0 Sustainability, climate change and environmental considerations:

12.1 None

13.0 Internal/External Consultation undertaken:

13.1 None

14.0 Background papers:

14.1 None