

<b>Report to:</b>	<b>FINANCE AND AUDIT COMMITTEE</b>
<b>Relevant Officer:</b>	Steve Thompson, Director of Resources
<b>Date of Meeting</b>	18 <sup>th</sup> September 2014

## **EXTERNAL AUDITOR'S REPORT TO THOSE CHARGED WITH GOVERNANCE (ISA 260) AND STATEMENT OF ACCOUNTS 2013-2014**

### **1.0 Purpose of the report:**

1.1 To consider KPMG's Governance Report and the audited Statement of Accounts for 2013-2014.

### **2.0 Recommendation(s):**

2.1 To consider the External Auditor's Report to those charged with Governance (ISA 260) for 2013–2014.

2.2 To approve the audited Statement of Accounts for 2013-2014.

### **3.0 Reasons for recommendation(s):**

3.1 To enable the Committee to approve the Statement of Accounts by the 30<sup>th</sup> September to ensure compliance with the Accounts and Audit (England) Regulations 2011.

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 Priority is:

Deliver quality services through a professional, well-rewarded and motivated workforce

**5.0 Background Information**

- 5.1 The *Accounts and Audit (England) Regulations 2011* require that “the responsible financial officer of a larger relevant body must, no later than 30<sup>th</sup> 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<sup>th</sup> September.
- 5.2 The draft Statement of Accounts 2013-2014 were signed off by the Council’s statutory finance officer, the Director of Resources, on 27<sup>th</sup> June.
- 5.3 The audit is now complete and the final Statement of Accounts 2013-2014 is attached at Appendix 5(a). The External Auditor’s Report to those charged with Governance (ISA 260) for 2013-2014 is attached at Appendix 5(b). It is anticipated That an unqualified opinion on the 2013-2014 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 his 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 2013-2014  
Appendix 5(b): External Auditor’s Report

**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