

<b>Report to:</b>	<b>AUDIT COMMITTEE</b>
<b>Relevant Officer:</b>	Steve Thompson, Director of Resources
<b>Date of Meeting</b>	25 July 2019

## **EXTERNAL AUDITOR'S REPORT TO THOSE CHARGED WITH GOVERNANCE (ISA 260) AND STATEMENT OF ACCOUNTS 2018-2019**

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

1.1 To consider Deloitte's Governance Report and the audited Statement of Accounts for 2018/2019.

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

2.1 To consider the External Auditor's Report to those charged with Governance (ISA 260) for 2018/2019.

2.2 To approve the audited Statement of Accounts for 2018/2019.

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

3.1 To enable the Committee to approve the Statement of Accounts by 31 July 2019 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 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 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.
- 5.2 The draft Statement of Accounts 2018/2019 were signed off by the Council’s statutory finance officer, the Director of Resources, on 28 May 2019.
- 5.3 The audit is now complete and the final Statement of Accounts 2018/2019 will be circulated separately as Appendix 5(a).
- 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 2018/2019 (to be circulated separately)

Appendix 5(b) - External Auditor’s Report ISA 260 2018/2019 (to be circulated separately)

**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