

DECISION-MAKER:	GOVERNANCE COMMITTEE		
SUBJECT:	EXTERNAL AUDIT – LETTER OF REPRESENTATION		
DATE OF DECISION:	24 JULY 2017		
REPORT OF:	EY LLP		
<u>CONTACT DETAILS</u>			
AUTHOR:	Name:	Martin Young	Tel: 02380 382220
	E-mail:	myoung1@uk.ey.com	
Director	Name:	Mel Creighton	Tel: 02380 834897
	E-mail:	Mel.Creighton@southampton.gov.uk	

STATEMENT OF CONFIDENTIALITY	
NOT APPLICABLE	
BRIEF SUMMARY	
The Letter of Representation declared to the auditor that, in so far as the signatory is aware, all matters relevant to our responsibilities have been declared to the auditor and, where appropriate, presented in the financial statements.	
RECOMMENDATIONS:	
(i)	To approve the letter of representation.
REASONS FOR REPORT RECOMMENDATIONS	
1.	The external auditor requires the assurances provided by this letter prior to finalising their audit of the Council's 2016/17 financial statements.
ALTERNATIVE OPTIONS CONSIDERED AND REJECTED	
2.	None.
DETAIL (Including consultation carried out)	
3.	The letter or representation will be discussed and agreed with the Mel Creighton, (Service Director - Finance & Commercialisation and s151 officer) prior to presenting to the Governance Committee.
4.	The external auditor will be in attendance at the Governance Committee meeting to answer questions and to provide an update of any further findings identified in completing the audit.
RESOURCE IMPLICATIONS	
<u>Capital/Revenue</u>	
5.	None.
<u>Property/Other</u>	
6.	None.

LEGAL IMPLICATIONS	
Statutory power to undertake proposals in the report:	
7.	Local Audit and Accountability Act 2014.
Other Legal Implications:	
8.	None.
RISK MANAGEMENT IMPLICATIONS	
9.	None.
POLICY FRAMEWORK IMPLICATIONS	
10.	None.

KEY DECISION?	Yes/No
WARDS/COMMUNITIES AFFECTED:	N/A
<u>SUPPORTING DOCUMENTATION</u>	
Appendices	
1.	Letter or representation
2.	

Documents In Members' Rooms

1.	None.
2.	

Equality Impact Assessment

Do the implications/subject of the report require an Equality and Safety Impact Assessment (ESIA) to be carried out.	Yes/No
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Privacy Impact Assessment

Do the implications/subject of the report require a Privacy Impact Assessment (PIA) to be carried out.	Yes/No
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Other Background Documents

Other Background documents available for inspection at:

Title of Background Paper(s)	Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)
1.	None.
2.	