

DECISION-MAKER:	GOVERNANCE COMMITTEE		
SUBJECT:	EXTERNAL AUDIT – 2018/19 AUDIT RESULTS REPORT		
DATE OF DECISION:	30 SEPTEMBER 2019		
REPORT OF:	EY LLP		
<u>CONTACT DETAILS</u>			
AUTHOR:	Name:	David White	Tel: 02380 382042
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Director	Name:	Helen Thompson	Tel: 02380 382099
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STATEMENT OF CONFIDENTIALITY			
Not Applicable			
BRIEF SUMMARY			
The Audit Results Report summarises the findings from the 2018/19 audit. It includes the messages arising from the audit of the Council's financial statements and the results of the work undertaken to assess the Council's arrangements to secure value for money in its use of resources.			
RECOMMENDATIONS:			
	(i)	To note the external auditor's Audit Results Report as attached in the Appendix.	
	(ii)	To approve the letter of representation.	
REASONS FOR REPORT RECOMMENDATIONS			
1.	The Governance Committee's terms of reference require it to be satisfied that appropriate action is taken on risk and internal control related issues identified by the external auditors. Specifically, the Committee has responsibility for oversight of the reports of external audit.		
ALTERNATIVE OPTIONS CONSIDERED AND REJECTED			
2.	None		
DETAIL (Including consultation carried out)			
3.	<p>The report has been shared with officers (the Interim Service Director: Finance and Commercialisation, the Interim Service Lead – Corporate Planning & Commercialisation, and the MTFs & Revenue Manager) for comment prior to submission into papers, and the comments received have been reflected in the report.</p> <p>The letter of representation has been prepared by officers and is a statement to the auditor that all matters relevant to their responsibilities have been declared to the auditor and, where appropriate, presented in the financial statements.</p>		

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		
<u>Statutory power to undertake proposals in the report:</u>		
7.	<ul style="list-style-type: none"> • Local Audit and Accountability Act 2014 • Accounts and Audit Regulations 2015 	
<u>Other Legal Implications:</u>		
8.	None	
RISK MANAGEMENT IMPLICATIONS		
9.	None	
POLICY FRAMEWORK IMPLICATIONS		
10.	None	
KEY DECISION?		No
WARDS/COMMUNITIES AFFECTED:		N/A
<u>SUPPORTING DOCUMENTATION</u>		
Appendices		
1.	Audit Results Report 2018/19	
2.	Letter of management representation 2018/19 (Final version to be presented to the meeting, draft wording of the letter is detailed in Appendix D of the Audit Results Report as attached in Appendix 1 of the report)	
Documents In Members' Rooms		
1.	None	
Equality Impact Assessment		
Do the implications/subject of the report require an Equality and Safety Impact Assessment (ESIA) to be carried out.		No
Data Protection Impact Assessment		
Do the implications/subject of the report require a Data Protection Impact Assessment (DPIA) to be carried out.		No
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