

**REPORT TO THE GOVERNANCE & AUDIT COMMITTEE
MEETING ON: 20 September 2017**

Status: Decision
Title: Annual Governance Report of the External Auditor (IAS260) for 2016/17
Originator: Kirsty Cowell, Finance Services Manager
Where from: KPMG LLP
Where to next: Implementation

1 Outcome Sought from Committee

1.1 To receive, discuss and comment on the External Auditor's External Audit Report (IAS260) for 2016/17 at **Appendix A** and to approve the officer recommendation.

2 Background

2.1 To consider the attached report at **Appendix A** and;

2.2 To approve the wording of the Letter of Representation at **Appendix B**.

3 Points for Consideration

3.1 The Governance and Audit Committee is charged with the approval of Council's Annual Financial Statement.

3.2 The External Auditor makes a report to the Council annually on the 'opinion' and assessment / judgement work undertaken by him. The External Auditor will present his report to the Committee.

3.3 As the audit is still to be finalised the committee might receive a further update on the attached report at **Appendix A**.

3.4 The letter of representation is required to be signed off by the Chair of Governance and Audit and the S151 Officer in order for the External Auditor to sign off the accounts by the end of the month. The letter of representation is attached at **Appendix B**.

4 Equality Impact Assessment

4.1 Members may wish to raise questions, make comments and or discuss points with the External Auditor on his report.

5 Conclusions

5.1 As the Governance & Audit Committee is charged with the approval of the Council's Annual Financial Statement, Members should be made aware of any issues raised by the External Auditor.

Previous report(s): *None*

Information Issued Under Sensitive Issue Procedure: *N*

Ward Members Notified: *N*

Appendices:

A. Auditor's External Audit Report for 2016/17

B. Letter of Representation.