

Report of the External Auditor

ISA260 Audit Letter for the year ended 31 March 2017

**SUMMARY**

- 1.1 This report provides the external auditor's overall findings and audit opinion in respect of the 2016/17 financial year; which is expected to be published by Ernst and Young on 13 December 2017. Ernst & Young will present the report and their findings at the meeting on 19 December 2017

**RECOMMENDATIONS**

- 2.1 To note the contents of the letter.

**REASONS FOR RECOMMENDATIONS**

- 3.1 This forms part of the conclusion to the external auditors work in respect of the 2016/17 financial year which the Committee should take assurance from in considering the approval of the Council's Financial Statements for the year ended 31 March 2017.

**SUPPORTING INFORMATION**

- 4.1 None

**OTHER OPTIONS CONSIDERED**

- 5.1 None

This report has been approved by the following officers:

Legal officer  
Financial officer  
Human Resources officer  
Estates/Property officer  
Service Director(s)

Mark Taylor

Other(s)	
----------	--

<b>IMPLICATIONS</b>
---------------------

**Financial and Value for Money**

- 1.1 The ISA 260 sets out the findings of the external auditor in respect of the Council's Financial Statements and Value for Money opinion for the year ended 31 March 2017.

**Legal**

- 2.1 None arising from this report

**Personnel**

- 3.1 None arising from this report

**IT**

- 4.1 None arising from this report

**Equalities Impact**

- 5.1 None arising from this report

**Health and Safety**

- 6.1 None arising from this report

**Environmental Sustainability**

- 7.1 None arising from this report

**Property and Asset Management**

- 8.1 None arising from this report

**Risk Management and Safeguarding**

- 9.1 None arising from this report

**Corporate objectives and priorities for change**

- 10.1 The work of the Audit and Accounts Committee contributes to the overall achievement of the Council's Corporate objectives.

The External Auditor's ISA 260 Report will be published on 13 December 2017