



DERBY CITY COUNCIL

**AUDIT AND ACCOUNTS COMMITTEE**  
**23 SEPTEMBER 2010**

# ITEM 6

Report of the Strategic Director of Resources

## EXTERNAL AUDITORS REPORT ON STATEMENT OF ACCOUNTS 2009/10 – ISA260

### SUMMARY

- 1.1 As part of the International Standard on Auditing 260 (ISA 260), the Councils external auditors, Grant Thornton are required to report the outcome of the Audit of Accounts 2009-10 to the Accounts and Audit Committee (See Appendix 2).

### RECOMMENDATION

- 2.1 To note the annual report from Grant Thornton and their findings and recommendations and request updates on the Action Plan contained within the report.

### REASONS FOR RECOMMENDATION

- 3.1 The Council is responsible for ensuring that proper arrangements are in place to secure economy, efficiency and effectiveness.

### SUPPORTING INFORMATION

- 4.1 The report in Appendix 2 from grant Thornton sets out the findings from the audit and recommendations and an action plan.

### OTHER OPTIONS CONSIDERED

- 5.1 Not applicable

This report has been approved by the following officers:

<b>Legal officer</b> <b>Financial officer</b> <b>Human Resources officer</b> <b>Service Director(s)</b> <b>Other(s)</b>	
<b>For more information contact:</b>  <b>Background papers:</b> <b>List of appendices:</b>	Chloe Kenny, Corporate Group Accountant, 01332 255219 e-mail chloe.kenny@derby.gov.uk None Appendix 1 – Implications Appendix 2 – Report from Grant Thornton - Audit of Accounts 2009/10

<b>IMPLICATIONS</b>
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**Financial**

- 1.1 None directly arising

**Legal**

- 2.1 Compliance with the International Standard on Auditing (UK & Ireland), (ISA 260),  
To report the outcome of the audit to “those charged with governance”.

**Personnel**

- 3.1 None directly arising

**Equalities Impact**

- 4.1 None directly arising

**Health and Safety**

- 5.1 None directly arising

**Carbon commitment**

- 6.1 None directly arising

**Value for money**

- 7.1 None directly arising

**Corporate objectives and priorities for change**

- 8.1 The areas that are to be subject to external audit or inspection are generally relevant to delivery of corporate objectives and priorities.