



**Audit and Accounts Committee
30 July 2019**

ITEM 6

Report sponsor: Don McLure, Strategic Director
of Corporate Resources
Report author: Toni Nash, Head of Corporate
Finance

Ernst Young ISA260 Audit Letter for the year ended 31 March 2019

Purpose

- 1.1 This report provides the external auditor's overall findings and audit opinion in respect of the 2018/19 financial year; which is expected to be published by Ernst and Young (EY) before 30 July 2019.
- 1.2 EY will present the report and their findings at the meeting on 30 July 2019.

Recommendation

- 2.1 To note the contents of the letter

Reason

- 3.1 This forms part of the conclusion to the external auditor's work in respect of the 2018/19 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 2019.

Supporting information

- 4.1 Contained within the ISA 260 report at appendix 1 (to follow)

Public/stakeholder engagement

- 5.1 None directly arising

Other options

- 6.1 None as the accounts have to be audited by statute.

Financial and value for money issues

- 7.1 As detailed in the report

Legal implications

- 8.1 None arising from this report

Other significant implications

9.1 None arising from this report

This report has been approved by the following people:

Role	Name	Date of sign-off
Legal	Emily Feenan, Interim Director of Legal, Procurement and Democratic Services	15 July 2019
Finance	Toni Nash, Head of Corporate Finance	15 July 2019
Service Director(s)		
Report sponsor	Don McLure	17 July 2019
Other(s)		

Background papers:
List of appendices: