

Committee:	Audit Committee	Agenda Item No.:	5.
Date:	24 <sup>th</sup> September 2013	Status	Open
Subject:	Report to those charged with Governance (ISA 260) 2012/13		
Report by:	Director of Corporate Resources		
Other Officers Involved			
Director	Director of Resources		
Relevant Portfolio Holder	Councillor E. Watts, Leader of the Council.		

#### **RELEVANT CORPORATE AIMS**

STRATEGIC ORGANISATIONAL DEVELOPMENT – to continually improve the efficiency and effectiveness of all Council Services by maximising the potential use of Council resources.

#### **TARGETS**

All.

#### **VALUE FOR MONEY**

Effective financial governance arrangements are a key element in securing value for money across all Council Activities.

### **1 Executive Summary**

- 1.1 The report to those charged with governance (ISA 260) 2012/13 which is attached as **Appendix** summarises the findings of KPMG the Council's External Auditors in respect of their 2012/13 audit.
- 1.2 The Committee are requested to note and consider Appendix 4 in particular, which sets out the Management Representation letter which the Chair of this Committee and the Chief Financial Officer will be required to sign on behalf of the Council.

### **3 Issues/Options for Consideration**

- 3.1 See the attached ISA 260 from KPMG the Council's external auditors.

### **4 Financial Implications**

- 4.1 There are no financial implications arising directly from this report.

**5 Other Considerations (e.g. Legal, Human Resources, Environmental, Equalities, Crime and Disorder, Community Safety)**

5.1 None arising directly from this report.

**6 Recommendation**

6.1 That the Audit Committee give its consideration to the attached report.