

**Bolsover District Council**

**Audit Committee**

**25 July 2017**

**Report of those Charged with Governance (Internal Standard of Auditing (ISA260)  
2016/17)**

**Report of the Council's External Auditor KPMG**

This report is public

**Purpose of the Report**

- To provide the Audit Committee with a copy of the ISA260 report provided by our external auditors KPMG in respect of the 2016/17 financial year.
- To secure the approval of the Audit Committee to the Letter of Representation to be provided by the Council to KPMG our external auditors.

**1 Report Details**

- 1.1 The report to those charged with Governance (ISA 260) 2015/16 which is attached as **Appendix 1** summarises the findings of KPMG the Council's External Auditors in respect of their 2016/17 audit.
- 1.2 The Committee are requested to note and consider **Appendix 2** 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.

**2 Conclusions and Reasons for Recommendation**

- 2.1 This report is presented to the Audit Committee as part of the process of agreeing the Council's Statement of Accounts in respect of the 2016/17 financial year.

**3 Consultation and Equality Impact**

- 3.1 There are no consultation and equality impact implications from this report.

**4 Alternative Options and Reasons for Rejection**

- 4.1 The process set out within this report is prescribed by statutory requirement and recognised good practice. Accordingly, there are no alternative options for consideration.

## 5 Implications

### 5.1 Finance and Risk Implications

These are set out in Appendix 1 to the report.

### 5.2 Legal Implications including Data Protection

The process is being undertaken in accordance with the requirements of the Accounts and Audit Regulations.

### 5.3 Human Resources Implications

There are no Human Resource implications arising directly from this report.

## 6 Recommendations

6.1 That the Audit Committee gives its consideration to the attached report from KPMG the Councils external auditors.

6.2 That the Audit Committee approve the Letter of Representation attached as Appendix 2 and authorise the Chair of this Committee and the Chief Financial Officer to sign the letter on behalf of the Council.

## 7 Decision Information

<b>Is the decision a Key Decision?</b> A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: <i>BDC: Revenue - £75,000</i> <input type="checkbox"/> <i>Capital - £150,000</i> <input type="checkbox"/> <i>NEDDC: Revenue - £100,000</i> <input type="checkbox"/> <i>Capital - £250,000</i> <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	Yes/No
<b>Is the decision subject to Call-In?</b> (Only Key Decisions are subject to Call-In)	Yes/No
<b>District Wards Affected</b>	All
<b>Links to Corporate Plan priorities or Policy Framework</b>	All

**8 Document Information**

Appendix No	Title
1	Report of those Charged with Governance (International Standard of Auditing (ISA260) 2015/16)
2	Management Representation Letter
<p><b>Background Papers</b> (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)</p>	
Report Author	Contact Number
Assistant Director – Finance, Revenues and Benefits	01246 242214