



## AUDIT COMMITTEE

25 September 2012

**Subject Heading:**

**Response to Auditors: Report To Those Charged With Governance International Standard of Auditing (ISA) 260**

**Report Author and contact details:**

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Audit Committee responsible for approving accounts.

**Policy context:**

**Financial summary:**

N/A

**The subject matter of this report deals with the following Council Objectives**

Clean, safe and green borough	<input type="checkbox"/>
Excellence in education and learning	<input type="checkbox"/>
Opportunities for all through economic, social and cultural activity	<input type="checkbox"/>
Value and enhance the life of every individual	<input type="checkbox"/>
High customer satisfaction and a stable council tax	<input checked="" type="checkbox"/>

**SUMMARY**

The draft ISA 260 report from the external auditor PWC will be considered by the Committee as Item 2 to this agenda. A separate report from Management will be circulated to the Committee prior to the meeting setting out their responses.

**RECOMMENDATIONS**

To consider and note the responses from management to the “Report To Those Charged With Governance (ISA260)” and the draft Letter of Representation and consider any issues raised.

**REPORT DETAIL**

A detailed response will be circulated to the Committee prior to the meeting.

**IMPLICATIONS AND RISKS**

**Financial Implications and Risks:**

There are no financial implications or risks arising directly from this report. Any financial consequences arising from the outcome of the audit of accounts and recommendations set out by the external auditor will be addressed as part of the Council’s response.

**Legal Implications and risks:**

On the basis that there are no specific issues raised by the external auditor, there are no legal implications arising directly from this report.

**Human Resources Implications and risks:**

None arising directly

**Equalities and Social Inclusion Implications and risks:**

None arising directly

**BACKGROUND PAPERS**

Working papers for the statement of accounts.