

WILTSHIRE COUNCIL

AUDIT COMMITTEE

24 JULY 2019

Subject: DELOITTE: REPORT TO THOSE CHARGED WITH GOVERNANCE (ISA 260) 2018/2019

Cabinet member: Philip Whitehead – Leader of Council

Key Decision: No

Purpose of Report

1. To present Deloitte's "Report to those charged with governance" to the Audit Committee and to invite Members to consider their response. Deloitte will attend the meeting of the Audit Committee to present the report and to respond to any queries. The detailed report is currently being finalised with the auditors and will follow as a supplementary report.

Background

2. The report is prepared by the Council's external auditor (Deloitte) and it summarises the conclusions and key issues arising from the recent audit of the Council's financial statements and their assessment of the Council's arrangements to secure value for money (vfm) in its use of resources.

Main Considerations for the Council

3. This is the first year of Deloitte's audit of Wiltshire Council. Work is progressing, but there are still some areas where work is still to be completed. The main area for this is Fixed Assets. Once this work has been completed a final report will follow as a supplementary item.

Overview and Scrutiny Engagement

4. There is a 30 working day public inspection period where interested parties may come in inspect the accounts.

Safeguarding Implications

5. None have been identified as arising directly from this report.

Public Health Implications

6. None have been identified as arising directly from this report.

Procurement Implications

7. None have been identified as arising directly from this report.

Equalities Impact of the Proposal

8. None have been identified as arising directly from this report.

Environmental and Climate Change Considerations

9. None have been identified as arising directly from this report.

Risk Assessment

10. There are no direct risk implications associated with this report.

Financial Implications

11. Deloitte's Report to those charged with Governance is relevant to the Council's financial arrangements.

Legal Implications

12. Deloitte's Report to those charged with Governance is relevant to the Council's legal arrangements.

Recommendations

13. That the Audit Committee considers the ISA 260 report from external auditors in its receipt of the draft accounts for 2018/2019. Based upon that advice, and subject to any issues raised as a result of that consideration, the Audit Committee delegates the signing of the letter of the management representation letter to the Chairman of the Audit Committee.

Reason for Recommendations

14. To present Deloitte's Report to those charged to governance to the Audit Committee and to invite Members to consider their response.

BECKY HELLARD

Interim Director, Finance & Procurement

Report Author: Matthew Tiller – Chief Accountant

The following unpublished documents have been relied on in the preparation of this report:

None.

Appendices:

Appendix A - Deloitte Report to Those Charged with Governance (ISA 260)
2018/2019 TO FOLLOW