

EXTERNAL AUDIT – AUDIT RESULTS REPORT - ISA(UK & IRELAND) 260

1 Purpose

To allow the Audit Committee to review the draft Audit Results Report – ISA260 and from the External Auditors and the agree the letter of representation.

2. Recommendations/for decision

- 2.1 The Committee is asked to receive the External Auditors' report to those charged with governance and to:
- (i) Note the matters raised in the report and any other comments made by the External Auditors in its introduction to the item.
 - (ii) to note and agree the contents of the letter of representation to be signed by the Chairman of the Audit Committee

3. Supporting information

The Council is required to receive the report from the External Auditors to those charged with governance at a formal committee meeting before the end of September 2015.

In addition the committee is required to approve the content of the letter of representation which has to be signed by the Chairman of the Audit Committee.

4. Reasons for Recommendation

This report is an integral part of the independent external audit review process.

5. Resource implications

None.

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Background Documents None