

**EXTERNAL AUDIT – AUDIT RESULTS REPORT
(ISA 260) AND LETTER OF REPRESENTATION**

1 Purpose

- 1.1 To allow the Audit Committee to review the draft Audit Results Report – ISA 260 from the External Auditors and 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) Note and agree the contents of the letter of representation and associated schedule to be signed by the Chairman of the Audit Committee

3. Supporting information

- 3.1 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 July 2019. There has been a delay this year in the audit process and information being reported to Members.
- 3.2 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.

Contact Officer Nuala Donnelly 01296 585164
Background Documents None