



WYCOMBE
DISTRICT COUNCIL

Report For:	Audit Committee
Meeting Date:	Audit 10 October 2019
Part:	Part 1 - Open
If Part 2, reason:	N/A
Title of Report:	EXTERNAL AUDITORS REPORT ON STATEMENT OF ACCOUNTS
Officer Contact: Direct Dial: Email:	David Skinner 01494 421322 david.skinner@wycombe.gov.uk
Ward(s) affected:	All
Reason for the Decision:	The Committee is responsible for ensuring effective scrutiny of the Council's Statement of Accounts 2018/2019
Proposed Decision/Recommendation:	It is recommended that Members of the Audit Committee: (i) Consider and note the External Audit Report (ISA260) on the audit of the Statement of Accounts attached at Appendix A
Sustainable Community Strategy/Council Priorities-Implications:	<p>The Accounts and Audit Regulations 2015 require "larger relevant bodies", (of which Wycombe District Council is classed), to produce a Statement of Accounts for each financial year.</p> <p>Risk: Any applicable risks arising from the Council's financial and operational activities are disclosed within the auditors report.</p> <p>Equalities: Not applicable</p> <p>Health and Safety: Not applicable</p>
Monitoring Officer / Section 151 (s151) Officer Comments:	This is external auditors report and therefore comments are not applicable.
Consultees:	not applicable
Options:	No other additional options
Next Steps:	The Audit Committee to approve the Statement of Accounts 2018/2019
Background Papers:	Accounts and Audit Regulations 2015
Abbreviations:	ISA 260 – International Standards of Auditing

Appendices to this Report are: Appendix A – ISA260 Report

Background

1. In accordance with International Standard on Auditing (ISA) 260, the external auditor (Ernest & Young LLP) prepares detailed reports on matters arising from the audit of the Statement of Accounts. The report is attached at appendix A.
2. The Auditor will present the report at the meeting and the Committee members will have opportunity to ask any questions they may have to the auditor.