

Agenda Item: 6

TO: Policy and Resources Committee

FROM: Deputy Chief Executive Officer - Matthew Warren

PRESENTING OFFICER(S): Deputy Chief Executive Officer - Matthew Warren

Telephone 01480 444619
matthew.warren@cambsfire.gov.uk

DATE: 28 September 2017

ISA 260 REPORT – COMMUNICATION OF AUDIT MATTERS WITH THOSE CHARGED WITH GOVERNANCE

1. Purpose

- 1.1 To request that the Policy and Resources Committee approve the contents of the appointed auditors ISA 260 Report for 2016/17 and the Statement of Accounts to which they relate.

2. Recommendations

- 2.1 The Committee is asked to;
- approve the ISA 260 Report for 2016/17 attached at Appendix 1,
 - approve the Annual Governance Statement attached at Appendix 2,
 - approve the (draft) Statement of Accounts attached at Appendix 3.

3. Risk Assessment

- 3.1 **Economic** - recommendations raised within the report highlight action required in future years to improve the recording of specific types of financial information.

4. Background

- 4.1 BDO United Kingdom is the Authority's appointed external auditor.
- 4.2 The report attached at Appendix 1 covers;
- the Audit of the Accounts and Governance Arrangements for 2016/17,
 - a conclusion on the arrangements that the audited body has in place to secure value for money in its use of resources.

5. Audit Findings

- 5.1 With regard to accounts and governance, the report by BDO states that an unqualified audit opinion is anticipated in respect of the Statement of Accounts 2016/17.
- 5.2 The auditing standard, ISA 260 “Communication of audit matters to those charged with Governance”, requires the external auditor to communicate relevant matters relating to the audit to those charged with governance of the entity promptly to enable them to take appropriate action.
- 5.3 The review of the Authority’s arrangements for securing value for money in its use of resources is concluded based on the following criteria;
- the organisation has proper arrangements for securing financial resilience,
 - the organisation has proper arrangements for challenging how it secures economy, efficiency and effectiveness.
- 5.4 It is anticipated that an unqualified opinion will be issued.

BIBLIOGRAPHY

Source Document	Location	Contact Officer
BDO Report 2016/17 to those charged with Governance	Hinchingsbrooke Cottage Brampton Road Huntingdon	Matthew Warren 01480 444619 matthew.warren@cambsfire.gov.uk