

EXTERNAL AUDITOR'S ISA260 REPORT (AUDIT RESULTS)

To: **Audit & Accounts Committee**

Meeting Date: **31 October 2019**

From: **External Auditor**

Electoral division(s): **All**

Forward Plan ref: **Not applicable** *Key decision:* **No**

Purpose: **Communication of audit matters arising from the County Council's Statement of Accounts for the year ending 31/3/19, to those charged with governance.**

Recommendation: **The Committee is invited to receive the External Auditor's report.**

<i>contact:</i>	
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Reason for urgency: The Council has not met the statutory timescales for external audit of its financial statements, and therefore is aiming to complete this as soon as possible. The audit has progressed and the auditor has supplied the attached report.

Reason for lateness: Reasons for delays are set out in the previous report at this meeting. The late dispatch of this item has enabled the audit to progress further, and quality control checks to take place at the auditor.

T Kelly, Head of Finance