

FAREHAM

BOROUGH COUNCIL

Report to Audit and Governance Committee

Date **23 September 2013**

Report of: **Director of Finance and Resources**

Subject: **EXTERNAL AUDIT ANNUAL GOVERNANCE REPORT**

SUMMARY

The Committee is asked to consider to the External Auditor's "ISA 260 Audit Results Report" (Appendix A), summarising the findings from the 2012/13 audit which is now substantially complete. During the course of the audit, certain matters arising were identified and were incorporated into the Statement of Accounts for the year ended 31 March 2012. The Statement is included as a separate item on this agenda.

Having considered the findings of the External Auditor and the revised Statement of Accounts, a "letter of representation" will be sent from the Council's Section 151 Officer (Director of Finance and Resources), attached as Appendix B for information. This will enable the External Auditor to issue their audit report on the Council's financial statements. The Statement of Accounts may then be published in advance of the statutory publication date, 30 September 2013.

RECOMMENDATION

It is recommended that the Committee:-

- (a) Notes the contents of the Annual Governance Report ([Appendix A](#)); and Letter of Representation ([Appendix B](#)).

Background Papers:

None

Reference Papers:

None

Enquiries:

For further information on this report please contact Andrew Wannell. (Ext 4620)