

DECISION-MAKER:	GOVERNANCE COMMITTEE		
SUBJECT:	EXTERNAL AUDIT – AUDIT RESULTS REPORT – ISA 260		
DATE OF DECISION:	23 SEPTEMBER 2013		
REPORT OF:	CHIEF INTERNAL AUDITOR		
<u>CONTACT DETAILS</u>			
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STATEMENT OF CONFIDENTIALITY

N/A

BRIEF SUMMARY

The Audit Commission's Code of Audit Practice (the Code) requires the Council's external auditors to report to 'those charges with governance' on the work carried out to discharge their statutory audit responsibilities together with any governance issues identified.

The 'Audit Results Report' summarises the findings from the 2012/13 audit which is substantially complete. It includes the messages arising from the audit of the Council's financial statements and the results of the work undertaken to assess the Council's arrangements to secure value for money in its use of resources.

RECOMMENDATIONS:

- (i) to note the external auditor's 'Audit Results Report' as attached Appendix 1.

REASONS FOR REPORT RECOMMENDATIONS

1. The Governance Committee's terms of reference require it to be satisfied that appropriate action is being taken on risk and internal control related issues identified by the external auditors. Specifically, the Committee has responsibility for oversight of the reports of external audit.

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

2. None

DETAIL (Including consultation carried out)

3. The report, as attached, has been discussed and agreed with the Chief Executive, Director of Corporate Services and Head of Finance and IT.

The following external audit report is attached for consideration in Appendix 1:

- Annual results report – ISA 260
4. The external auditor will be in attendance at the Governance Committee meeting to answer any questions.

RESOURCE IMPLICATIONS

Capital/Revenue

5. None

Property/Other

6. None

LEGAL IMPLICATIONS

Statutory power to undertake proposals in the report:

7. Local Government Act 1999

Other Legal Implications:

8. None

POLICY FRAMEWORK IMPLICATIONS

9. None

KEY DECISION? No

WARDS/COMMUNITIES AFFECTED:	
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SUPPORTING DOCUMENTATION

Appendices

1.	Annual results report – ISA 260
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Documents In Members’ Rooms

1.	None
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Equality Impact Assessment

Do the implications/subject of the report require an Equality Impact Assessment (EIA) to be carried out.	No
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Other Background Documents

Equality Impact Assessment and Other Background documents available for inspection at:

Title of Background Paper(s)	Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)
1. None	

1.	None	
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