


## REPORT TO AUDIT AND RISK ASSURANCE COMMITTEE

08 November 2018

<b>Subject:</b>	KPMG - External Audit ISA260 Report and Annual Audit Letter 2017/18
<b>Director:</b>	Executive Director – Resources – Darren Carter
<b>Contribution towards Vision 2030:</b>	
<b>Contact Officer(s):</b>	Rebecca Griffiths Head of Finance <a href="mailto:rebecca_griffiths@sandwell.gov.uk">rebecca_griffiths@sandwell.gov.uk</a>

### DECISION RECOMMENDATIONS

**That Audit and Risk Assurance Committee:**

1. Note the contents of the External Audit ISA260 Report and Annual Audit Letter 2017/18.

#### 1 PURPOSE OF THE REPORT

- 1.1 To provide the Audit and Risk Assurance Committee with a copy of KPMG's External Audit ISA260 Report and Annual Audit Letter 2017/18.

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## **2 IMPLICATIONS FOR SANDWELL'S VISION**

- 2.1 The Audit and Risk Assurance Committee helps strengthen the risk, governance and internal control environment.

## **3 BACKGROUND AND MAIN CONSIDERATIONS**

- 3.1 The External Audit ISA260 Report and Annual Audit Letter 2017/18 summarises the key findings in relation to KPMG's external audit at the council.

## **4 THE CURRENT POSITION**

- 4.1 The report does not require a decision and therefore, no position analysis is necessary.

## **5 CONSULTATION (CUSTOMERS AND OTHER STAKEHOLDERS)**

- 5.1 The outcomes of the individual reports have been discussed with the relevant stakeholders and reported to the respective Director.

## **6 ALTERNATIVE OPTIONS**

- 6.1 The report does not require a decision and therefore, alternative options do not need to be considered.

## **7 STRATEGIC RESOURCE IMPLICATIONS**

- 7.1 There are no direct financial and resource implications arising from this report.

## **8 LEGAL AND GOVERNANCE CONSIDERATIONS**

- 8.1 The council is not obliged by law to appoint an Audit Committee, but this course of action has been taken in line with guidance from CIPFA.

## **9 EQUALITY IMPACT ASSESSMENT**

- 9.1 It was not necessary to undertake an Equality Impact Assessment.

## **10 DATA PROTECTION IMPACT ASSESSMENT**

- 10.1 It was not necessary to undertake a Data Protection Impact Assessment. Data gathered during audit reviews is used and retained in accordance with current legislative requirements.

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**11 CRIME AND DISORDER AND RISK ASSESSMENT**

11.1 There are no direct risk implications arising from this report.

**12 SUSTAINABILITY OF PROPOSALS**

12.1 There are no direct sustainability issues arising from this report.

**13 HEALTH AND WELLBEING IMPLICATIONS (INCLUDING SOCIAL VALUE)**

13.1 There are no direct health and wellbeing implications from this report.

**14 IMPACT ON ANY COUNCIL MANAGED PROPERTY OR LAND**

14.1 There is no direct impact on any council managed property or land from this report.

**15 CONCLUSIONS AND SUMMARY OF REASONS FOR THE RECOMMENDATIONS**

15.1 The purpose of the report is to inform the Audit and Risk Assurance Committee of KPMG's External Audit ISA260 Report and Annual Audit Letter 2017/18. As such, no decision is required.

**16 BACKGROUND PAPERS**

16.1 None.

**17 APPENDICES:**

17.1 External Audit ISA260 Report and Annual Audit Letter 2017/18

**Darren Carter, Executive Director – Resources**