

SUBJECT:	EXTERNAL AUDIT INQUIRIES - 2018/19 STATEMENT OF ACCOUNTS
DIRECTORATE:	CHIEF EXECUTIVE AND TOWN CLERK
REPORT AUTHOR:	JACLYN GIBSON, CHIEF FINANCE OFFICER

1. Purpose of Report

- 1.1 To inform members of the External Auditor's requirement for the provision of information regarding the Council's approach to dealing with fraud, litigation, laws and regulations as part of their audit of the Council's Statement of Accounts for 2018/19 and to allow members to comment on the response related to 'Those Charged with Governance'.

2. Inquiries for those Charged with Governance

- 2.1 As part of the annual approach taken by the Council's external auditors, Mazars seek responses to a range of inquiries concerning the Council's approach and reporting arrangements for a number of key areas, in particular related to themes surrounding fraud, litigation, laws and regulations together with some areas specific to the accounts such as related parties and estimates used in the accounts. The responses to these provided by officers will inform the approach taken by Mazars to the audit of the 2018/19 Statement of Accounts.
- 2.2 In addition to the inquiries made to officers Mazars also require a response to a number of inquiries relating to the arrangements for identifying, responding to and managing risks around fraud from 'those charged with governance'. Details of the specific inquiries and a proposed response to each is provided in Appendix A for members to review and comment on ahead of agreeing the final version for submission to Mazars.

3. Organisational Impacts

- 3.1 There are no direct financial impacts arising from this report.
- 3.2 There are no direct legal impacts arising from this report.

4. Recommendation

- 4.1 That Audit Committee receive, comment upon and confirm the contents of the inquiries for those charged with governance for the 2018/19 Statement of Accounts.

Is this a key decision? No

Do the exempt information categories apply? No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply? No

How many appendices does the report contain? One

List of Background Papers: None

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