

SUBJECT: EXTERNAL AUDIT ENQUIRIES 2019/20 STATEMENT OF ACCOUNTS

DIRECTORATE: CHIEF EXECUTIVE AND TOWN CLERK

LEAD OFFICER: COLLEEN WARREN, FINANCIAL SERVICES MANAGER

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 2019/20 and to allow members to comment on the response related to 'Those Charged with Governance'.

2. Enquiries for those Charged with Governance

- 2.1 As part of the annual approach taken by the Council's external auditors, Mazars, they 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 2019/20 Statement of Accounts.
- 2.2 In addition to the enquiries made to officers Mazars also require a response to a number of enquiries 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. Strategic Priorities

- 3.1 There are no significant impacts arising as a direct result of this report.

4. Organisational Impacts

- 4.1 There are no direct legal implications arising as a direct result of this report.
- 4.2 There are no direct financial implications arising from this report.

5. Recommendations

- 5.1 That the Audit Committee receive, and comment upon, the enquiries for those charged with governance for the 2019/20 Statement of Accounts.

Key Decision No

Key Decision Reference No.

Do the Exempt Information Categories Apply No

Call In and Urgency: Is the decision one to which Rule 15 of the Scrutiny Procedure Rules apply? No

Does the report contain Appendices? Yes

If Yes, how many Appendices? One

List of Background Papers: None

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