

**SUBJECT:               EXTERNAL AUDIT ENQUIRIES 2023/24 STATEMENT OF ACCOUNTS**

**REPORT BY:          CHIEF EXECUTIVE AND TOWN CLERK**

**LEAD OFFICER:      LAURA SHIPLEY, 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 2023/24 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, KPMG, 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, internal controls and risks 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 KPMG to the audit of the 2023/24 Statement of Accounts.
- 2.2 In addition to the enquiries made to officers KPMG 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 KPMG.

## **3.     Strategic Priorities**

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

## **4.     Organisational Impacts**

### **4.1   Finance**

There are no financial implications arising as a direct result of this report. The report reflects the way financial information is presented in the Council's Statement of Accounts

### **4.2   Legal Implications including Procurement Rules**

There are no legal or procurement implications arising as a direct result of this report.

### **4.3   Equality, Diversity and Human Rights**

The Public Sector Equality Duty means that the Council must consider all individuals when carrying out their day-to-day work, in shaping policy, delivering services and in relation to their own employees.

It requires that public bodies have due regard to the need to:

- Eliminate discrimination
- Advance equality of opportunity
- Foster good relations between different people when carrying out their activities.

Due to the nature of the report, no specific Equality Impact Analysis is required.

## **5. Risk Implications**

5.1 There are no specific risk implications arising from this report.

## **6. Recommendations**

6.1 That the Audit Committee receive, and comment upon, the enquiries for those charged with governance for the 2023/24 Statement of Accounts.

<b>Key Decision</b>	No
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<b>Key Decision Reference No.</b>	N/A
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<b>Do the Exempt Information Categories Apply</b>	No
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<b>Call In and Urgency:</b> Is the decision one to which Rule 15 of the Scrutiny Procedure Rules apply?	No
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<b>Does the report contain Appendices?</b>	Yes
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<b>If Yes, how many Appendices?</b>	One
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<b>List of Background Papers:</b>	None
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