

Report to	On
Governance Committee	Tuesday, 27 July 2021



Title	Report of
Management Responses to the External Auditor Planning Inquiries	Director of Finance

Is this report confidential?	No
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Purpose of the Report

1. To present to the Governance Committee, as those charged with governance of the council, the management responses provided to the planning inquiries made by the External Auditors, Grant Thornton, as part of the audit of the 2020/21 statutory accounts.

Recommendations

2. The Governance Committee, is asked to review and approve the management responses to the auditors inquiries, as attached.

Reasons for recommendations

3. As part of their audit planning process, the External Auditors need to ascertain the information detailed in the Appendices to this report, such as the risk of fraud, which is required by the auditing standards; the questions, together with the answers provided, are detailed at Appendix A.

Other options considered and rejected

4. Not applicable.

Corporate outcomes

5. The report relates to the following corporate priorities: *(tick all those applicable)*:

An exemplary council	X	Thriving communities	
A fair local economy that works for everyone		Good homes, green spaces, healthy places	

Background to the report

6. As part of their audit planning process, the External Auditors need to ascertain the information detailed in the Appendices to this report, such as the risk of fraud, which is required by the auditing standards.

Risk

7. The risks identified to the External Auditors, in response to the planning inquiries are detailed in the Appendices to the report.

Equality and diversity

8. Not applicable.

Air quality implications

9. Not applicable.

Comments of the Statutory Finance Officer

10. As part of their responsibilities in conducting the audit of the statutory accounts, the External Auditors are required to seek responses, and request information, on all aspects of the Council's activities as they feel are necessary. The information requested as part of their planning inquiries, is in line with this.

Comments of the Monitoring Officer

11. No comments, the reasons for the request and approval are in the body of the report.

Background documents - There are no background papers to this report

Appendices

Appendix A – External Auditor Planning Inquiries and Management Responses 2020/21

Appendix B – Estimates used in the production of the 2020/21 accounts

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Director of Finance