|  |  |  |
| --- | --- | --- |
| **Report of** | **Meeting** | **Date** |
|  | Governance Committee | Tuesday, 24 May 2022 |

****

|  |  |
| --- | --- |
| Is this report confidential? | No |

# Management response to External Audit Planning Enquiries

|  |  |
| --- | --- |
| Is this decision key? | No |

# 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 enquiries made by the External Auditors, Grant Thornton, as part of the 2021/22 statutory accounts.

## Recommendations to Governance Committee

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

## Reasons for recommendations

1. In line with Auditing Standards, and to support the Audit Planning process, the External Auditors need to establish the risk of fraud or error.
2. The Auditors’ questions, together with the answers provided by Management, are detailed at Appendix A, and details of estimates / methodology used are outlined at Appendix B.
3. This report is being brought to Governance Committee early this year (was end of July last year) to ensure a prompt start, and timely conclusion to the Audit.

## Other options considered and rejected

1. Not applicable.

## Corporate priorities

1. The report relates to the following corporate priorities:

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

## Background to the report

1. In line with Auditing Standards, and to support the Audit Planning process, the External Auditors need to establish the risk of fraud or error.

**Climate change and air quality**

1. The work noted in this report does not impact the climate change and sustainability targets of the Councils Green Agenda and all environmental considerations are in place.

## Equality and diversity

1. Not applicable

## Risk

1. The risks identified to the External Auditors, in response to the planning inquiries are

detailed in the Appendices to the report.

## Comments of the Statutory Finance Officer

1. 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

1. No comments.

Background documents

There are no background papers to this report

## Appendices

Appendix A – External Auditor Planning Enquiries & management Response 2021/22

Appendix B – Estimates used in the production of the 2021/22 Accounts

|  |  |  |  |
| --- | --- | --- | --- |
| Report Author: | Email: | Telephone: | Date: |
| Steve Kenyon (Interim Deputy Director of Finance) | steve.kenyon@southribble.gov.uk | 01772 625625 | 10th May 2022 |