

# Audit Committee Assurance Statement

**Governance and Audit Committee**

3 March 2021

<b>Report Author</b>	Chris Blundell, Director of Finance and deputy section 151 Officer
<b>Portfolio Holder</b>	Cllr Rob Yates, Cabinet Member for Finance, Administration and Community Wealth Building
<b>Status</b>	For Decision
<b>Classification:</b>	Unrestricted
<b>Key Decision</b>	No
<b>Ward:</b>	All Wards

## Executive Summary:

*In accordance with auditing standards, the external auditor needs to establish an understanding of the management processes in place at the council. The Committee is asked to approve the content of the draft responses to the auditor.*

## Recommendation(s):

*1. That the Committee notes and approves the responses to the letter from Grant Thornton as set out in Annex 2.*

## Corporate Implications

### Financial and Value for Money

*There are no direct financial implications arising from this report.*

### Legal

*This is a statutory requirement in accordance with the Local Audit and Accountability Act 2014 and, Accounts and Audit Regulations 2015 and The Code of Audit Practice*

### Corporate

*This is part of the external audit process.*

## Equality Act 2010 & Public Sector Equality Duty

*Members are reminded of the requirement, under the Public Sector Equality Duty (section 149 of the Equality Act 2010) to have due regard to the aims of the Duty at the time the decision is taken. The aims of the Duty are: (i) eliminate unlawful discrimination, harassment, victimisation and other conduct prohibited by the Act, (ii) advance equality of opportunity*

*between people who share a protected characteristic and people who do not share it, and (iii) foster good relations between people who share a protected characteristic and people who do not share it.*

*Protected characteristics: age, sex, disability, race, sexual orientation, gender reassignment, religion or belief and pregnancy & maternity. Only aim (i) of the Duty applies to Marriage & civil partnership.*

## **CORPORATE PRIORITIES**

This report relates to the following corporate priorities: -

- *Growth*
- *Environment*
- *Communities*

### **1. Introduction**

- 1.1. To comply with international auditing standards our external auditor, Grant Thornton, need to establish an understanding of the management processes in place to detect fraud and to ensure compliance with law and regulation. The external auditor is also required to make enquiries of management as to their knowledge of any actual, suspected or alleged fraud.
- 1.2. The external auditor also needs to gain an understanding of how the Governance and Audit Committee maintains an oversight of the above processes.
- 1.3. All the above is contained in the letter from the external auditor dated 19 March 2020 and attached as Annex 1.
- 1.4. The questions and proposed responses, which is required to come from the Chairman of the Committee, is attached as Annex 2.

### **2. Assurance Statement**

- 2.1. The proposed responses have been prepared by the Director of Finance, in consultation with the Cllr Garner as Chair of the G&A Committee, the Chief Executive and the Director of Law and Democracy.
- 2.2. However, it is a requirement for the response to come from the Chairman of the committee. Therefore, the committee needs to be assured that the information submitted to the external auditor is sufficiently robust for their purposes. Members can comment if they wish.

Contact Officer: *Chris Blundell (Director of Finance)*

Reporting to: *Tim Willis (Deputy Chief Executive)*

### **Annex List**

*Annex 1: Letter from Grant Thornton dated 19 March 2020*

*Annex 2: Draft Governance and Audit Committee Assurance Statement*

### **Background Papers**

*Title: N/A*

### **Corporate Consultation**

**Finance:** *N/A*

**Legal:** *Estelle Culligan (Director of Law and Democracy)*