

Report of	Meeting	Date
Director (Finance)	Governance Committee	Wednesday, 22 May 2024

Management Responses to Audit Planning Enquiries

Is this report confidential?	No
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Is this decision key?	No
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Savings or expenditure amounting to greater than £100,000	No
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Purpose of the Report

- To present to the Governance Committee, as those charged with the governance of the Council, the management responses provided to the planning enquiries made by the External Auditors, Grant Thornton, as part of their audit of the 2023/24 statutory accounts.

Recommendations

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

Reasons for recommendations

- In line with Auditing Standards, and to support the Audit Planning process, the External Auditors need to establish the risk of fraud or error.
- The Auditors' questions, answers provided by Management, and details of estimates / methodology used are outlined at Appendix A.
- Once again, this report is being brought to Governance Committee early this year to ensure a prompt start, and timely conclusion to the Audit.

Other options considered and rejected

- Not applicable.

Corporate priorities

7. The report relates to the following corporate priorities:

Housing where residents can live well	A green and sustainable borough
An enterprising economy with vibrant local centres in urban and rural areas	Healthy, safe and engaged communities

Background to the report

8. 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

9. The work noted in this report does not impact the climate change and sustainability targets of the Council's Green Agenda.

Equality and diversity

10. Not applicable.

Risk

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

Comments of the Statutory Finance Officer

12. 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 enquiries is in line with this requirement.

Comments of the Monitoring Officer

13. No further comments in addition to the above.

Background documents

There are no background papers to this report

Appendices

Appendix A – External Auditor Planning Enquiries & Management Responses & Estimates used in the production of the 2023/24 Accounts.

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