

Report of	Meeting	Date
Director (Finance)	Governance Committee	Wednesday, 1 June 2022

## Management Response to External Audit Planning Enquiries

Is this report confidential?	No
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Is this decision key?	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 enquiries made by the External Auditors, Grant Thornton, as part of the 2021/22 statutory accounts.

### Recommendations to Governance Committee

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

### Reasons for recommendations

3. In line with Auditing Standards, and to support the Audit Planning process, the External Auditors need to establish the risk of fraud or error.
4. 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.
5. 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

6. Not applicable.

### Corporate priorities

7. The report relates to the following corporate priorities: (please bold all those applicable):

<b>Involving residents in improving their local area and equality of access for all</b>	<b>A strong local economy</b>
<b>Clean, safe and healthy communities</b>	<b>An ambitious council that does more to meet the needs of residents and the local area</b>

### **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 Councils Green Agenda and all environmental considerations are in place.

### **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.

### **Comments of the Monitoring Officer**

13. 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 (Deputy Director of Finance)	steve.kenyon@chorley.gov.uk	01257 515151	16 <sup>th</sup> May 2022