

Response from Finance and Audit Committee Chair

Fraud risk assessment

Auditor Question	Response
<p>Are you aware of any related party relationships or transactions that could give rise to risks of fraud?</p>	<p>No.</p> <p>The officer and Member codes of conduct require interests to be declared.</p> <p>Related party transaction declarations will be requested from senior officers and all Members relating to 2018-19 as part of the process to produce the Statement of Accounts.</p>
<p>Do you have knowledge of any actual, suspected or alleged fraud affecting the Council as a whole or within specific departments since 1 April 2018?</p>	<p>Yes, as information on the number of all suspected, alleged or actual frauds are reported to the Finance & Audit Committee in the Audit & Counter Fraud update reports.</p>
<p>How does the Finance & Audit Committee gain assurance that all relevant laws and regulations have been complied with?</p>	<p>The Annual Governance Statement relating to 2018-19 will be presented to the Finance & Audit Committee along with a comprehensive package of evidence. This includes the review of the council's governance arrangements as well as a copy of all assurance statements completed by managers which include a specific question seeking assurance that all laws and regulations have been complied with.</p> <p>The findings of all Audit & Counter Fraud reviews are reported to the Finance & Audit Committee. If an audit found concerns or any non-compliance this would be reported directly to the Committee; no such reports have been made since 1 April 2018.</p> <p>The Committee also receive the Local Government Ombudsman's report as a source of assurance.</p>

Auditor Question	Response
<p>Are there any instances of non-compliance or suspected non-compliance with law and regulation since 1 April 2018 that the Finance & Audit Committee are aware of?</p>	<p>No.</p> <p>The evidence collated for the Annual Governance Statement will include an assurance statement specific to the role of the Monitoring Officer.</p> <p>Based on information provided by the Deputy Monitoring Officer, no instances of non-compliance have been identified since 1 April 2018, nor is there any evidence of significant unreported concerns.</p>
<p>Is the Finance & Audit Committee aware of any actual or potential litigation or claims that would have a financial impact of greater than £70,000 on the financial statements?</p>	<p>There are no known potential litigation cases or claims at the time of preparing this response.</p>