

Response from Finance and Audit Committee Chair

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 2019-20 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 2019?</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 2019-20 will be presented to the Finance & Audit Committee along with a record of the evidence sources used to prepare the Statement. This evidence includes the review of the council's governance arrangements as well as assurance statements completed by all 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 2019.</p> <p>The Committee also receive the Local Government & Social Care 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 2019 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 2019, 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>