



AUDIT COMMITTEE – 16TH NOVEMBER 2020

SUBJECT: AUDIT COMMITTEE ASSURANCE OVER MANAGEMENT PROCESSES AND ARRANGEMENTS

REPORT BY: CORPORATE DIRECTOR FOR EDUCATION AND CORPORATE SERVICES

1. PURPOSE OF REPORT

- 1.1 To present the Audit Committee with the Chair's response to the External Auditor, Grant Thornton, on how the Committee gains assurance over management processes and arrangements.

2. SUMMARY

- 2.1 As part of their audit planning and to comply with International Auditing Standards the External Auditor needs to gain an understanding of how the Audit Committee gains assurance over management processes and arrangements.
- 2.2 A list of questions was sent to the Chair of the Audit Committee and the response is appended to this report.

3. RECOMMENDATIONS

- 3.1 Members of the Audit Committee are asked to note the response appended to this report.

4. REASONS FOR THE RECOMMENDATIONS

- 4.1 To ensure that members of the Audit Committee are aware of the Chair's response to the External Auditor.

5. THE REPORT

- 5.1 As part of the external audit of the Authority's financial statements for the year ended 31st March 2020 the External Auditor, in compliance with the International Auditing Standards, is required to refresh his understanding of how the Audit Committee gains assurance over management processes and arrangements.
- 5.2 The Audit Committee Chair has responded to a list of questions provided by the External Auditor and the response is appended to this report.

Conclusion

- 5.3 The report informs Members of the responses provided to the External Auditor by the Chair of the Audit Committee.

6. ASSUMPTIONS

6.1 No assumptions have been made in respect of this report.

7. LINKS TO RELEVANT COUNCIL POLICIES

7.1 Strong corporate governance arrangements are an essential element of ensuring that the Council's key priorities are effectively delivered.

8. WELL-BEING OF FUTURE GENERATIONS

8.1 Strong corporate governance arrangements are a key element in ensuring that the Well-being Goals within the Well-being of Future Generations Act (Wales) 2015 are met: -

- A prosperous Wales.
- A resilient Wales.
- A healthier Wales.
- A more equal Wales.
- A Wales of cohesive communities.
- A Wales of vibrant culture and thriving Welsh Language.
- A globally responsible Wales.

9. EQUALITIES IMPLICATIONS

9.1 There are no equalities implications.

10. FINANCIAL IMPLICATIONS

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

11. PERSONNEL IMPLICATIONS

11.1 There are no personnel implications.

12. CONSULTATIONS

12.1 Any comments received from consultees have been included within the report.

13. STATUTORY POWER

13.1 Local Government Act 2000

Author: S Harris, Head of Financial Services & S151 Officer
Tel: 01443 863022 Email: harris@caerphilly.gov.uk

Consultees: R Edmunds, Corporate Director for Education & Corporate Services
D Gronow, Acting Internal Audit Manager

Appendices:

Appendix 1 Response from Audit Committee Chair