



AGENDA ITEM: 7

AUDIT AND GOVERNANCE COMMITTEE:

28 June 2016

Report of: Borough Treasurer

**Contact for further information: Marc Taylor (Extn. 5092)
(E-mail: marc.taylor@westlancs.gov.uk)**

SUBJECT: GRANT THORNTON ASSURANCE LETTER

Wards affected: Borough wide

1.0 PURPOSE OF THE REPORT

1.1 To consider a response to a letter from our external auditors asking for information on how this Committee gains assurance over management processes and arrangements.

2.0 RECOMMENDATION

2.1 That the proposed response to the letter set out in Appendix 2 be approved.

3.0 BACKGROUND

3.1 To comply with International Auditing Standards our external auditors have requested information to be supplied so that they can consider how Members gain assurance over a range of different matters. A copy of the letter received from Grant Thornton has been included in Appendix 1.

4.0 PROPOSED RESPONSE

4.1 Details on the proposed response to each of the questions that has been raised are set out in Appendix 2. Members are now asked to consider this position, so that relevant matters can be considered at the meeting, prior to the response being submitted.

- 4.2 Following consideration of the issues raised in the Letter, if Members feel that there are any areas where additional information should be reported to this Committee, then this can be considered further and built into the future work programme as appropriate.

5.0 SUSTAINABILITY IMPLICATIONS/COMMUNITY STRATEGY

- 5.1 There are no significant sustainability impacts associated with this report and, in particular, no significant impact on crime and disorder. The report has no significant links with the Sustainable Community Strategy.

6.0 RISK ASSESSMENT

- 6.1 The work that our External Auditors undertake is an integral part of the Council's control framework and provides assurance to Members that the Council is operating effectively.

Background Documents

There are no background documents (as defined in Section 100D(5) of the Local Government Act 1972) to this Report.

Equality Impact Assessment

The decision does not have any direct impact on members of the public, employees, elected members and / or stakeholders. Therefore no Equality Impact Assessment is required.

Appendices

- Appendix 1 – Grant Thornton Letter
- Appendix 2 – Proposed Response