

21 July 2020

Agenda Item: 8

REPORT OF SERVICE DIRECTOR – FINANCE, INFRASTRUCTURE & IMPROVEMENT

INFORMING THE AUDIT RISK ASSESSMENT – 2019-20 STATEMENT OF ACCOUNTS

Purpose of the Report

1. To inform Members of the External Auditors' requirement for the provision of information regarding the Council's approach to dealing with fraud, litigation, laws and regulations as part of their audit of the County Council's accounts for 2019/20 and to allow Members to comment on the response.

Information and Advice

2. As part of the annual approach taken by our External Auditors, Grant Thornton seek responses to matters concerning the Council's approach and reporting on a number of areas, in particular related to themes surrounding fraud, going concern, laws and regulations, together with some areas specific to the accounts such as related parties and estimates used in the accounts. The responses to these questions form part of the overall audit and will inform the approach taken by Grant Thornton to the audit of the Council's Statement of Accounts for 2019/20.
3. The 2019/20 response to this request for information is attached for Members to comment upon.

Other Options Considered

4. None.

Reasons for Recommendation

5. To update Members and seek their views on progress with the audit risk assessment.

Statutory and Policy Implications

6. This report has been compiled after consideration of implications in respect of crime and disorder, data protection and information governance, finance, human resources, human rights, the NHS Constitution (public health services), the public sector equality duty, safeguarding of children and adults at risk, service users, smarter working, sustainability and

the environment where such implications are material they are described below. Appropriate consultation has been undertaken and advice sought on these issues as required.

RECOMMENDATION/S

- 1) That the Committee considers the 'Informing the Audit Risk Assessment for Nottinghamshire County Council for 2019/20' document from the external auditors and highlights any further actions or information required at this stage.

Nigel Stevenson

Service Director – Finance, Infrastructure & Improvement

For any enquiries about this report please contact:

Glen Bicknell, Senior Accountant, Financial Strategy and Compliance

Constitutional Comments (KK 07/07/2020)

7. The proposal in this report is within the remit of the Governance and Ethics Committee.

Financial Comments (GB 23/06/2020)

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

Background Papers and Published Documents

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

- None

Electoral Division(s) and Member(s) Affected

- All