

**REPORT OF SERVICE DIRECTOR - FINANCE AND PROCUREMENT****MANDATORY INQUIRIES - 2013/14 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 2013/14 and to allow members to comment on the response related to 'Those Charged With Governance'.

**Information and Advice**

2. As part of the annual approach taken by our External Auditors, KPMG, seek responses to matters concerning the Council's approach and reporting on a number of areas, in particular related to themes surrounding fraud, litigation, 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 KPMG to the audit of the Council's Statement of Accounts for 2013/14.
3. A number of what are termed mandatory questionnaires completed by Internal Audit, Legal Services and Management are attached to this report for information to Members which set out the responses to the inquiries made on the themes set out above.
4. Also attached for Members to comment upon is the questionnaire for completion by the Audit Committee as 'Those Charged with Governance'.

**Statutory and Policy Implications**

5. This report has been compiled after consideration of implications in respect of finance, equal opportunities, human resources, crime and disorder, human rights, the safeguarding of children, sustainability and the environment and those using the service and 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 Members receive, and comment upon, the inquiries for those charged with governance for the 2013/14 audit of the Statement of Accounts.

**Paul Simpson**  
**Service Director (Finance and Procurement)**

**For any enquiries about this report please contact:**

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### **Constitutional Comments (KK 21/05/2014)**

6. The proposal in this report is within the remit of the Audit Committee.

### **Financial Comments**

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

### **Background Papers**

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.

### **Electoral Division(s) and Member(s) Affected**

All