

Audit, Risk and Governance Committee
Meeting to be held on Monday, 27 January 2020

Electoral Division affected:
(All Divisions);

Grant Thornton's request for information from Management
(Appendices A and B refer)

Contact for further information:
Neil Kissock, Tel: (01772) 536154, Director of Finance,
neil.kissock@lancashire.gov.uk

Executive Summary

The Committee is asked to consider the proposed response to Grant Thornton's request for information from the Council's management.

Recommendation

The Committee is asked to agree the management response set out at Appendix B.

Background and Advice

To comply with International Auditing Standards, each year Grant Thornton as the external auditor is required to establish an understanding of the management processes in place to prevent and detect fraud and to ensure compliance with law and regulation. They are also required to make enquiries as to management's knowledge of any actual, suspected or alleged fraud and to document management's view on some key areas affecting the financial statements.

The letter, from Grant Thornton, requesting the information is attached at Appendix A. A response has been prepared for consideration by the Committee and is attached at Appendix B.

Consultations

N/A

Implications:

This item has the following implications, as indicated:

Risk management

The response to Grant Thornton will provide information to the external auditor to support their role in determining an opinion on the Council's statement of accounts and value for money arrangements for 2019/20.

Local Government (Access to Information) Act 1985 List of Background Papers

Paper	Date	Contact/Tel
-------	------	-------------

N/A		
-----	--	--

Reason for inclusion in Part II, if appropriate

N/A
