

Arun District Council

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REPORT TO:	Audit & Governance Committee 28 September 2023
SUBJECT:	Response to Ernst & Young on the Annual Assurance Letter Regarding Governance Arrangements
LEAD OFFICER:	Stephen Pearse, Internal Audit Manager
LEAD MEMBER:	Cllr Dr Walsh
WARDS:	All
CORPORATE PRIORITY / POLICY CONTEXT / CORPORATE VISION: Arun District Council is subject to an annual external audit of its Accounts and the auditors request information in respect of the oversight of relevant management processes	
DIRECTORATE POLICY CONTEXT: N/A	
FINANCIAL SUMMARY: N/A	

1. PURPOSE OF REPORT

- 1.1. To present to the Committee a copy of the response provided by the Chair of the Audit & Governance Committee to the information request received from the external auditors

2. RECOMMENDATIONS

- 2.1. There are no recommendations to the Audit & Governance Committee. This is an information report only.

3. EXECUTIVE SUMMARY

- 3.1 Each year the Chair of the Audit & Governance Committee is requested to provide a response to Ernst & Young (the Council's external auditors) in respect of the oversight of management's processes for identifying and reporting the risk of fraud and possible breaches of internal control in the Council.

4. DETAIL

- 4.1 As part of the background work in preparing for the annual audit of the Council's Accounts, the external auditors request information on the risk of fraud and possible breaches of internal control in the Council from the Chair of the Audit & Governance Committee, on behalf of 'those charged with governance'. (Separate responses are also requested by the external

auditors from the Section 151 Officer, the Southern Internal Audit Partnership and the Monitoring Officer).

A response has been provided to Ernst & Young by the Chair and a copy is presented to the committee for information.

5. CONSULTATION

5.1. N/A

6. OPTIONS / ALTERNATIVES CONSIDERED

6.1. N/A – the report is for information only

7. COMMENTS BY THE GROUP HEAD OF FINANCE AND SECTION 151 OFFICER

7.1. There are no direct financial implications associated with this report.

8. RISK ASSESSMENT CONSIDERATIONS

8.1. This report is for information only.

9. COMMENTS OF THE GROUP HEAD OF LAW AND GOVERNANCE & MONITORING OFFICER

9.1. There are no direct legal implications associated with this report.

10. HUMAN RESOURCES IMPACT

10.1. There are no impacts.

11. HEALTH & SAFETY IMPACT

11.1. There are no impacts.

12. PROPERTY & ESTATES IMPACT

12.1. There are no impacts.

13. EQUALITIES IMPACT ASSESSMENT (EIA) / SOCIAL VALUE

13.1. There are no impacts.

14. CLIMATE CHANGE & ENVIRONMENTAL IMPACT/SOCIAL VALUE

14.1. There are no impacts.

15. CRIME AND DISORDER REDUCTION IMPACT

15.1. There are no impacts.

16.HUMAN RIGHTS IMPACT

16.1. There are no impacts.

17.FREEDOM OF INFORMATION / DATA PROTECTION CONSIDERATIONS

17.1. There are no specific FOI or Data Protection implications.

CONTACT OFFICER:

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BACKGROUND DOCUMENTS: *N/A*