

**GRANT THORNTON – ST HELENS MBC FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 - ASSURANCE QUESTIONNAIRES**

WARDS AFFECTED

All

EXEMPT/CONFIDENTIAL ITEM

No

1. PROPOSED DECISION

Members are requested to consider and endorse the responses proposed from the Chairperson and Management to the Grant Thornton assurance questionnaires, as attached.

2. JUSTIFICATION FOR THE DECISION

2.1 The external audit of the Council is a statutory requirement. The Council's External Auditors are Grant Thornton, who are required to comply with International Auditing Standards as they apply to the public sector in the UK.

2.2 To comply with International Auditing Standards, Grant Thornton are required to establish an understanding of the management processes in place to prevent and detect fraud and ensure compliance with the law and regulation. The approach to this assurance is obtained through making enquiries of those charged with governance, in this case the Chair of the Audit and Governance Committee and Management.

3. FACTS SUPPORTING THE PROPOSED DECISION

3.1 In its capacity as the Council's External Auditor, Grant Thornton have written to the Chair of the Audit and Governance Committee and the Strategic Director of Corporate Services, representing the management of the Council, requesting responses to the questions posed in their fraud and compliance questionnaires.

3.2 The report enclosed provides Members with the opportunity to review the questions being raised by Grant Thornton, together with the proposed responses.

3.3 The responses proposed from the Chair of the Audit and Governance Committee represent the understanding of how Audit and Governance gain assurances for management. The response from the Strategic Director of Corporate Services represents the views of management, developed in consultation with the Chief Executive and the Chief Officers of the Council.

3.4 This report seeks endorsement by Members of both the proposed responses on behalf of the Chair of the Audit and Governance Committee and management.

4. RISKS ASSOCIATED WITH THE PROPOSED DECISION

None

5. OTHER IMPLICATIONS

None

6. PREVIOUS APPROVAL/CONSULTATION

N/A

7. ALTERNATIVE OPTIONS AND IMPLICATIONS THEREOF

None

8. APPENDICES (to follow)

1. Assurances from the Chair of Audit and Governance.
2. Assurances from Management.

**Cath Fogarty**

Strategic Director of Corporate Services

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