

WEST DUNBARTONSHIRE COUNCIL**Report by Chief Officer – Resources****Audit Committee: 8 June 2023**

Subject: External Audit Enquiries – 2022/23 Accounts**1. Purpose**

- 1.1 To inform members of the External Auditor's 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 Council's Statement of Accounts for 2022/23 and to allow members to comment on the response related to 'Those Charged with Governance'.

2. Recommendations

- 2.1 That the Audit Committee
- receive, and comment upon, the enquiries for those charged with governance for the 2022/23 Accounts.
 - agree with the draft responses set out in appendix 1 to this report and approve their submission to the Council's external auditors.

3. Background

- 3.1 As part of the annual approach taken by the Council's external auditors, Mazars, they seek responses to a range of enquiries concerning the Council's approach and reporting arrangements for a number of key 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 provided by officers will inform the approach taken by Mazars to the audit of the 2022/23 Accounts.

4. Main Issues

- 4.1. In addition to the enquiries made to officers Mazars also require a response to a number of enquiries relating to the arrangements for identifying, responding to and managing risks around fraud from 'those charged with governance'. Details of the specific enquiries and a proposed response to each is provided in Appendix 1 for members to review and comment on ahead of agreeing the final version for submission to Mazars.

5. People Implications

- 5.1 There are no people implications.

6. Financial and Procurement Implications

- 6.1 There are no financial implications arising from this report.

6.2 There are no procurement implications arising from this report.

7. Risk Analysis

7.1 There are no specific risk implications arising from this report.

8. Equalities Impact Assessment (EIA)

8.1 There are no direct equalities impacts arising from the report.

9. Consultation

9.1 This report has been subject to consultation with appropriate Chief Officers.

10. Strategic Assessment

10.1 This report relates to strong corporate governance.

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Laurence Slavin
Chief Officer - Resources
Date: 29 May 2023

Person to Contact: Laurence Slavin, Chief Officer - Resources
E-mail: laurence.slavin@west-dunbarton.gov.uk

Appendices: 1 – External Audit Enquiries to Those Charged with Governance

Background Papers: None

Wards Affected: All wards