

Bolsover District Council

Audit Committee

11 April 2017

Response to KPMG's Inquiries to Those Charged with Governance

Report of the Executive Director Operations

This report is public

Purpose of the Report

- For Audit Committee to consider and agree a response to the KPMG document "Inquiries to those Charged with Governance".

1 Report Details

- 1.1 As part of the process of undertaking its work as the Council's external auditors KPMG on an annual basis ask Those Charged with Governance to respond to a series of questions. While within this Council it is the Audit Committee which constitutes the body responsible for Governance the standard approach is that KPMG raise these questions with the Chair of the Committee. The Audit Chair effectively responds on behalf of the Committee.
- 1.2 The position in Bolsover is complicated by the fact that the Chair of the Committee changed mid-year and the current acting Chair has not been through the full annual cycle. Given that the Acting Chair has not been through a full annual cycle she is not in a position to provide the assurances necessary that the controls and arrangements outlined within the draft response have been operational throughout the 2016/17 financial year. Accordingly it seemed appropriate to adopt a process under which the Audit Committee itself considers and agrees the response to KPMG. That response is attached as Appendix 1 to this report for consideration by the Audit Committee.

2 Conclusions and Reasons for Recommendation

- 2.1 That the Audit Committee consider the document provided at Appendix 1 and whether to endorse it. .

3 Consultation and Equality Impact

- 3.1 There are no issues arising directly from this report.

4 Alternative Options and Reasons for Rejection

- 4.1 Those charged with Governance are required to respond to the requests of External Audit for information. While Audit Committee may choose to amend the content of the Appendix it is required to respond on behalf of the Council.

5 Implications

5.1 Finance and Risk Implications

There are no issues arising directly from this report.

5.2 Legal Implications including Data Protection

There are no issues arising directly from this report.

5.3 Human Resources Implications

There are no issues arising directly from this report.

6 Recommendations

- 6.1 That the Audit Committee consider the attached Appendix and makes any comments they consider appropriate before the Appendix is provided to KPMG the Council's External Auditors.

7 Decision Information

Is the decision a Key Decision? (A Key Decision is one which results in income or expenditure to the Council of £50,000 or more or which has a significant impact on two or more District wards)	No
District Wards Affected	Not Directly
Links to Corporate Plan priorities or Policy Framework	All

8 Document Information

Appendix No	Title
1	Inquiries – Those Charged with Governance
Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)	
Report Author	Contact Number
Bryan Mason Executive Director Operations	2431