

Report to Audit Committee

External Audit – Enquiries of Those Charged with Governance 2024/25

Portfolio Holder: Councillor Abdul Jabbar MBE, Deputy Leader / Cabinet Member for Finance, Corporate Services and Sustainability.

Officer Contact: Fiona Greenway, Interim Executive Director of Corporate Resources.

Report Author: John Miller, Head of Audit and Counter Fraud.

22 October 2025

Reason for Decision

The Audit Committee's Terms of Reference state that:

4.4.2 The Audit Committee shall:

- a) be responsible for oversight of the Council's relationship with the External Auditor, including consideration of:**
- (iv) issues arising from the audit of the Annual Statement of Accounts.**

To enable the Council's External Auditor, Forvis Mazars LLP, to carry out duties required under the Local Audit and Accountability Act 2014, the Council is required to provide the auditors with the necessary assurances required under International Standards on Auditing (ISA).

Executive Summary

In carrying out the annual audit of the Council, Forvis Mazars LLP must comply with the International Standards on Auditing (ISA) as adopted by the UK Financial Reporting Council (FRC).

ISA require the auditor to make enquiries of Management, Internal Audit and Those Charged with Governance (TCWG) to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity.

Forvis Mazars LLP has sent two questionnaires setting out their enquiries. The questionnaires, and the Council's proposed responses, are set out at Appendix 1, 2, 3 and 4 as follows:

At the Committee's meeting of 23rd July 2025, Members asked for a further addition to the proposed responses in the appendices attached in order to make clear that regular reporting on progress against audit report action plans to Executive Management and the Audit Committee will continue during the year. This has been clarified in the attached appendices.

Appendix 1 – Forvis Mazars Enquiries of Those Charged with Governance (Audit Committee)

Appendix 2 – Audit Committee response to Forvis Mazars Enquiries of Those Charged with Governance

Appendix 3 – Forvis Mazars Enquiries of Those Charged with Governance (Director of Finance)

Appendix 4 – Director of Finance response to Forvis Mazars Enquiries of Those Charged with Governance

Recommendation

That Members of the Audit Committee are asked to consider the attached responses, suggest any amendments they believe are appropriate and to note the Council's responses to the External Auditors, Forvis Mazars LLP.
