

SUBJECT:	Understanding how the Audit & Standards Committee gains assurance from Management	
REPORT OF:	Director of Resources	Jim Burness
RESPONSIBLE OFFICER	Acting Head of Finance	Michael Millar
REPORT AUTHOR	Acting Head of Finance	Michael Millar michael.millar@southbucks.gov.uk
WARD/S AFFECTED	All	

1. Purpose of Report

- 1.1 To consider the response to the External Auditor's request for information on how the Audit & Standards Committee gains assurance from Management.

RECOMMENDATIONS

1. **That the Audit & Standards Committee agrees the proposed response to the External Auditor's letter, requesting information on how the Audit & Standards Committee gains assurance from Management.**

2. Report

- 2.1 Auditing standards require our external auditors (Ernst & Young) to formally update their understanding of Chiltern's management processes at least annually.
- 2.2 As part of this they formally request that the section 151 officer (the Director of Resources), the Monitoring Officer (Head of Legal & Democratic Services), and the chair of the Audit & Standards Committee provide written responses to various questions about the Council's management processes.
- 2.3 The formal request to the chair of the Audit & Standards Committee is included as Appendix 1 and the proposed response is included as Appendix 2.
- 2.4 The Audit & Standards Committee is requested to review the letter and proposed response, and suggest any changes.

3. Next Step

- 3.1 Once agreed, the Chair of the Audit & Standards Committee will then be requested to sign the formal response.

Background Papers:	None
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