



Haringey Council

Report for:	Corporate Committee	Item number	
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Title:	Audit Letters to Management and those Charged with Governance – Assurance Statements to comply with International Auditing Standards
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Report authorised by :	Kevin Bartle – Assistant Director – Finance (CFO)
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Lead Officer:	Neville Murton – Head of Finance (Budgets, Accounting and Systems) 020 8489 3176
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Ward(s) affected: All	Report for Key/Non Key Decision: Non-key
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1 Describe the issue under consideration

- 1.1 To comply with International Auditing Standards, our external auditors, Grant Thornton (GT), need to establish an understanding of the management processes in place to prevent and detect fraud and to ensure compliance with law and regulation.
- 1.2 They are also required to make inquiries of both management and the Corporate Committee as to their knowledge of any actual, suspected or alleged fraud. International Auditing Standards also place certain obligations on auditors to document Management's view on some key areas affecting the financial statements

2 Cabinet Member Introduction

- 2.1 Not applicable

3 Recommendations

- 3.1 Corporate Committee are asked to note the responses set out in the attached documents and propose any amendments that may be considered necessary before submission to the auditors.

4 Executive Summary



Haringey Council

4.1 The external auditors have asked a number of questions both to the Council's management team and the Chair of the Corporate Committee. To enable the external auditor, Grant Thornton, to meet their statutory requirements the Chief Financial Officer, in consultation with other senior officers and the Chair of the Corporate Committee, has considered and set out a proposed formal response to the matters set out in the attached schedules.

4.2 This report provides an opportunity for the Committee to consider the responses and propose any amendments they consider may be required before it is finally submitted to our auditors.

5 Comments of the Chief Financial Officer and Financial Implications

5.1 There are no direct financial implications arising from this report which covers the governance arrangements of the Council.

6 Assistant Director of Corporate Governance Comments and Legal implications

6.1 The Assistant Director of Corporate Governance and Monitoring Officer has been consulted and has no additional comments to make.

7 Policy Implications

7.1 None.

8 Use of Appendices

Appendix 1 – Draft Management response

Appendix 2 – Draft Chair of Corporate Committee response