

North East Derbyshire District Council

Audit and Corporate Governance Scrutiny Committee

25 July 2019

Audit Completion Report

Report of the Council's External Auditor Mazars

This report is public

Purpose of the Report

- To provide the Audit and Corporate Governance Scrutiny Committee with a copy of the audit completion report provided by our external auditors Mazars in respect of the 2018/19 financial year.
- To secure the approval of the Audit and Corporate Governance Scrutiny Committee to the Letter of Representation to be provided by the Council to Mazars.

1 Report Details

- 1.1 The Audit Completion Report attached as **Appendix 1** summarises the findings of Mazars in respect of their 2018/19 audit.
- 1.2 The Committee are requested to note and consider the Management Representation Letter contained within the Audit Completion Report (appendix A). The Chair of this Committee and the Chief Financial Officer will be required to sign the management representation letter to Mazars on behalf of the Council.

2 Conclusions and Reasons for Recommendation

- 2.1 This report is presented to the Audit and Corporate Governance Scrutiny Committee as part of the process of agreeing the Council's Statement of Accounts in respect of the 2018/19 financial year.

3 Consultation and Equality Impact

- 3.1 There are no consultation and equality impact implications from this report.

4 Alternative Options and Reasons for Rejection

- 4.1 The process set out within this report is prescribed by statutory requirement and recognised good practice. Accordingly, there are no alternative options for consideration.

5 Implications

5.1 Finance and Risk Implications

These are set out within the report.

5.2 Legal Implications including Data Protection

The process is being undertaken in accordance with the requirements of the Accounts and Audit Regulations.

5.3 Human Resources Implications

There are no Human Resource implications arising directly from this report.

6 Recommendations

6.1 That the Audit and Corporate Governance Scrutiny Committee gives its consideration to the attached report from the Councils external auditors, Mazars.

6.2 That the Audit and Corporate Governance Scrutiny Committee approve the Letter of Representation contained within the Audit Completion Report (Appendix A) and authorise the Chair of this Committee and the Chief Financial Officer to sign the letter on behalf of the Council.

7 Decision Information

Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: <i>BDC: Revenue - £75,000</i> <input type="checkbox"/> <i>Capital - £150,000</i> <input type="checkbox"/> <i>NEDDC: Revenue - £100,000</i> <input type="checkbox"/> <i>Capital - £250,000</i> <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	N/A
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	N/A
Has the relevant Portfolio Holder been informed	Yes
District Wards Affected	All
Links to Corporate Plan priorities or Policy Framework	All

8 Document Information

Appendix No	Title
1	Audit Completion Report 2018/19 from Mazars
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
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AGIN 6(0725)2019 – Audit Completion Report