

Question	Response
Company Environment	
What approach does the company have for ensuring that Directors and Senior Management have the necessary skills to enable them to fulfil their responsibilities appropriately	
How does the company ensure that Directors engage fully with the company and what is the record of attendance	
Please explain the system of governance and the financial control environment within the company	
Please explain how management gains assurance on its control environment, its process for reviewing the effectiveness of the system of internal controls and the results of any reviews that have been undertaken.	
What are the company's arrangements for the development of its Business Plan, including details of cashflow management, determination of going concern and how are plans developed for taking remedial action to any adverse changes within the company	
What is the company's approach to the development of business continuity plans.	

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Group Accounts Preparation

Appendix 1

Question	Response
What is the company's approach to ensuring compliance with the General Data Protection Regulation (GDPR) requirements and other relevant laws and regulations.	
The Identification, Mitigation and Reporting of Risk	
Please set out your management's views on your risk assessment process as it related to financial reporting.	
Please set out your management's processes for identifying and responding to risks of fraud.	
How do those charged with governance monitor management's processes for identifying and responding to risks of fraud.	
Please set out the areas that face fraud risks, including specific accounts or classes of transactions where fraud risks have been identified.	
How does the company's management communicate to those charged with governance with respect to business risks (including fraud).	
What has been your Management's awareness or allegations of fraud, errors, or other irregularities during the period.	

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Appendix 1

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How would your organisation raise the Council's Audit Committee's awareness of fraud or suspected fraud.	
How your organisation would communicate financial risks to the Council, for example, where there is an expected downturn in trading performance that would impact on the financial status of the company	
How would the company communicate any breach of GDPR requirements to the Council.	
What mitigating actions are in place to minimise financial losses from risk events or fraud, for example, what type and value of insurance cover does the company have in place.	
Have any claims been made against the company or its Directors, or are you aware of any incidents that may lead to a claim, which have not been reported to the company's insurers?	

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Financial Statements	
How does the company determine that its accounting policies are appropriate and what process is in place for ensuring they are kept under review.	
What matters or events occurred during the year that could influence your audit approach or may have an impact on the Council's consolidated financial statements.	
Please set out details of any events or changes in circumstances that may cause an impairment of current or non-current assets.	
Please set out details of any indemnities or guarantees that the company has given.	
Please set out details of any indemnities or guarantees that the company has received.	
Please set out details of any transactions, events or conditions (or changes in these) that may give rise to recognition or disclosure of significant accounting estimates that require significant judgement.	
Please set out any issues identified by your external auditor and how the company is implementing any actions to mitigate those issues.	
Please set out any material change of circumstances that have occurred, or may occur, that could impact on the company's	

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performance.	