

Question:	
Tees Valley Combined Authority – External audit update and issuance of statutory recommendations- TVCA proposed response	
1.	<p>Following the A&G meeting on 25th February where it was laboured that lack of resources in the Finance department was the major factor in the auditors disclaiming the accounts, I asked Angela Hart, head of Performance, Risk and Assurance, (via Email) if this lack of resource has been added to the Risk Register. I asked for details such as risk rating, mitigation etc. Her response was she would get back to me the next day. No response was received. A further email from Angela Hart received on 5 March promised me a response via the Governance team.</p> <p>This was prompted by my Email to Emma Simson. Still no response. A further email from Angela Hart on 4 April, apologising, and promising to chase up. Emma Simson has also promised me a response to this question on a number of occasions. To date no response had been forthcoming.</p> <p>Agenda Item 3, Report to the TVCA Cabinet, Report of the Group Director of Finance and Resources presented today clearly identifies that the lack of resource has been added to the risk register Risk no. RISK00002990</p> <p>The head of Performance, Risk and Assurance, the Governance Team and the Monitoring Officer have not covered themselves in glory over what was a straightforward question first asked on 25 February.</p> <ol style="list-style-type: none"> 1) When was Risk no RISK00002990 added to the Risk Register? Please provide evidence confirming the date added. 2) If this was not before 25 February, Why? 3) Who raised it as a risk and asked that it be added to the register?
2.	<p><i>The auditors outline the limited engagement with TVCA which they described as concerning and outline challenges they have encountered. One such challenge was obtaining a copy of the general ledger. Despite multiple requests and instructions on how to securely send it through to them, at the time of writing they still hadn't received it.</i></p> <ol style="list-style-type: none"> 1) Has the General Ledger now been provided? 2) When was the General Ledger provided? 3) Why did you not provide the General Ledger when asked?

3.	<p>The letter from E&Y highlights there have been three years of disclaimed accounts, and is highly critical of the authorities engagement for year 4. My questions are regarding this and are as follows:</p> <ol style="list-style-type: none">1) Who at the TVCA is ultimately accountable for delivering three years of disclaimed accounts?2) What are the consequences for whoever is ultimately accountable?3) In light of 3 years of disclaimed accounts, 28 recommendations, incorrect accounts published online, and now a BVN and a letter of concern from the current auditors to the cabinet and Secretary of State, please will the TVCA state whether it is confident the team responsible for the above is capable of upholding the required standards of oversight and accountability to manage millions of pounds of public funds?
4.	<p>Why does the Mayor choose to notify significant governance changes, including changes of statutory officer positions, via the media instead of notifying stakeholders such as external auditors first?</p>
5.	<p>Why did TVCA staff fail to respond to audit requests from junior members of the external audit team?</p>