

**Classification:** Public

**Key Decision:** No

## **Gravesham Borough Council**

**Report to:** Finance & Audit Committee

**Date:** 12 March 2019

**Reporting officer:** Sarah Parfitt, Assistant Director (Corporate Services)

**Subject:** External Audit Questions to Those Charged with Governance

### **Purpose and summary of report:**

To provide Members with an opportunity to consider and discuss a number of questions posed by the External Auditors to the Finance & Audit Committee in relation to the council's arrangements to manage fraud risk and ensure legislative compliance.

### **Recommendation:**

1. That the Finance and Audit Committee consider and agree whether the response to the letter from Grant Thornton UK LLP, as set out in Appendix Three of this report, is consistent with its understanding of the council's management processes and arrangements.

## **1. Introduction**

- 1.1 As the council's External Auditor, Grant Thornton UK LLP is required to maintain effective two-way communication with the council's Finance & Audit Committee. This assists both the External Auditor and the Committee in understanding matters relating to the work of External Audit and developing a constructive working relationship. It also enables the External Auditor to obtain information from the Committee and supports the Committee in fulfilling its responsibilities in relation to the financial reporting process.

## **2. Letter to Those Charged with Governance**

- 2.1 As part the audit risk assessment procedures, Grant Thornton UK LLP has posed a number of questions directly to the Finance & Audit Committee regarding how the committee oversees the council's management processes and arrangements. A copy of the letter sent to the Chair of the Finance & Audit Committee is provided at Appendix Two. Members are requested to consider and agree the response of the committee as set out at Appendix Three to this report.

### **3. Background Papers**

3.1 There are no background papers to this report.

Anyone wishing to inspect background papers should, in the first place, be directed to Committee & Electoral Services who will make the necessary arrangements.

IMPLICATIONS		APPENDIX 1
Legal	N/A	
Finance and Value for Money	N/A	
Risk Assessment	N/A	
Data Protection Impact Assessment	<p><i>A data protection impact assessment (DPIA) should be carried out at the start of any major project involving the use of personal data or if you are making a significant change to an existing process.</i></p>	
	<p>a. Does the project/change being recommended through this paper involve the processing of <a href="#">personal data</a> or <a href="#">special category data</a> or <a href="#">criminal offence data</a>? A definition of each type of data can be found on the Information Commissioner's Office website via the above links. N/A</p>	
	<p>b. If yes to question a, have you completed and attached a DPIA including Data Protection Officer advice? N/A</p>	
	<p>c. If no to question b, please seek advice from your nominated DPIA assessor or the Information Governance Team at <a href="mailto:gdpr@medway.gov.uk">gdpr@medway.gov.uk</a>. N/A</p>	
Equality Impact Assessment	<p>a. Does the decision being made or recommended through this paper have potential to cause adverse impact or discriminate against different groups in the community? If yes, please explain answer. N/A</p>	
	<p>b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality? If yes, please explain answer. N/A</p>	
	<p><i>In submitting this report, the Chief Officer doing so is confirming that they have given due regard to the equality impacts of the decision being considered, as noted in the table above</i></p>	
Corporate Plan	N/A	
Crime and Disorder	N/A	
Digital and website implications	N/A	

<b>Safeguarding children and vulnerable adults</b>	N/A
--	-----