

**Classification:** Public  
**Key Decision:** No

## **Gravesham Borough Council**

**Report to:** Finance & Audit Committee  
**Date:** 12 March 2019  
**Reporting officer:** Emily McKeown, Grant Thornton  
**Subject:** External Audit Plan – Year ending 31 March 2019

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

To inform Members of the planned work of the external auditor in conducting their audit of the council's Statement of Accounts 2018-19.

### **Recommendation:**

1. The Finance and Audit Committee is invited to note the audit plan.

### **1. Introduction**

- 1.1 The audit plan attached at Appendix Two provides an overview of the planned scope and timing of the statutory audit of Gravesham Borough Council, which will cover the audit of the financial statements and the preparation of a value for money conclusion for the council for 2018-19.
- 1.2 The auditors have completed their interim fieldwork visit and have provided a short report on their conclusions from this. The report is attached at Appendix Three for Member information.

### **2. Contacts**

- 2.1 Grant Thornton UK LLP are the authors of the 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 data-bbox="416 504 1469 607"><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 data-bbox="416 645 1485 842">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 data-bbox="416 891 1474 1010">b. If yes to question a, have you completed and attached a DPIA including Data Protection Officer advice? N/A</p> <p data-bbox="416 1059 1490 1178">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 data-bbox="416 1229 1506 1379">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 data-bbox="416 1429 1449 1547">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 data-bbox="416 1597 1506 1693"><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	<p data-bbox="416 1720 1299 1756">There are no direct implications for the Council's strategic priorities.</p> <p data-bbox="416 1771 1493 1868">The work of the External Auditor provides assurance of the council's financial management arrangements and as such provides evidence of the delivery against Strategic Objective 4 - Sound &amp; self-sufficient council.</p>
Crime and Disorder	N/A
Digital and website implications	N/A

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