



Finance and Audit Committee

Members of the **Finance and Audit Committee** of **Gravesham Borough Council** are summoned to attend a meeting to be held at the Council Chamber, Civic Centre, Windmill Street, Gravesend DA12 1AU on **Tuesday, 5 March 2024 at 7.30 pm** when the business specified in the following agenda is proposed to be transacted.

S Walsh
Assistant Director
(Organisational Development & Democratic Support)

Agenda

Part A

Items likely to be considered in Public

1. Apologies for absence
2. To sign the minutes of the previous meeting. (Pages 3 - 12)
3. Declarations of Interest
4. To consider whether any items in Part A of the agenda should be considered in private or any items in Part B in public.
5. External Audit Update (Pages 13 - 46)
6. Review of Accounting Policies 2023- 24 (Pages 47 - 66)
7. Consultation - Addressing the local audit backlog in England (Pages 67 - 80)
8. Corporate Risk (Pages 81 - 122)

9. CIPFA FM Code (Pages 123 - 142)
10. Internal Audit & Counter Fraud Quality Assurance & Improvement Program (Pages 143 - 152)
11. Internal Audit Plan 2024-25 (Q1-Q2) (Pages 153 - 164)
12. Counter Fraud Plan 2024-25 (Pages 165 - 174)
13. Any other business which by reason of special circumstances the Chair is of the opinion should be considered as a matter of urgency.
14. Exclusion of the public

To move, if required, that pursuant to Section 100A(4) of the Local Government Act 1972 that the public be excluded from any items included in Part B of the agenda because it is likely in view of the nature of business to be transacted that if members of the public are present during those items, there would be disclosure to them of exempt information as defined in Part 1 of Schedule 12A of the Act.

Part B

Items likely to be considered in private

None.

Members

Cllr Gavin Larkins (Chair)

Cllr Ektaveen Thandi (Vice-Chair)

Councillors: Derek Ashenden
 Lee Croxton
 Dakota Dibben
 Aaron Elliott
 Jo Hart
 Samir Jassal
 Karina O'Malley

Substitutes: To be notified