

**Classification:** Part A

**Key Decision:** No

## **Gravesham Borough Council**

**Report to:** Finance & Audit Committee  
**Date:** 23 June 2015  
**Reporting officer:** Julie Gibbs, Assistant Director (Finance)  
**Subject:** 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 fraud, legislative compliance, accounting and management activity.

### **Recommendation:**

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. Background to the report**

- 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. Draft 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.

IMPLICATIONS		APPENDIX 1	
<b>Legal</b>	N/A		
<b>Finance and Value for Money</b>	N/A		
<b>Risk Assessment</b>	N/A		
<b>Equality Impact Assessment</b>	<b>Screening for Equality Impacts</b>		
	<b>Question</b>	<b>Answer</b>	<b>Explanation</b>
	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?	<b>No</b>	N/A
	b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality?	<b>No</b>	N/A
	c. What steps are you taking to mitigate, reduce, avoid or minimise the impacts identified above?		N/A
<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>			
<b>Corporate Business Plan</b>	N/A		
<b>Crime and Disorder</b>	N/A		