

**Classification:** Public

**Key Decision:** No

## **Gravesham Borough Council**

**Report to:** Finance & Audit Committee  
**Date:** 12 June 2018  
**Reporting officer:** Emily McKeown, Grant Thornton UK LLP  
**Subject:** Audit Fee Letter 2018-19

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

To inform Members of the external audit fee set for 2018-19.

### **Recommendations:**

1. The Finance and Audit Committee is invited to note the audit fee agreed with officers.

## **1. Background**

- 1.1 The Local Audit and Accountability Act 2014 brought to a close the Audit Commission and established new arrangements for local auditor appointments, applicable to audits of the accounts of principal local government bodies from 2018-19 onwards.
- 1.2 In July 2016 Public Sector Audit Appointments (PSAA) was selected by the Secretary of State for Communities and Local Government to take on the role of Appointing Person for principal local government and police bodies. After consideration by the Finance & Audit Committee Members, Full Council resolved unanimously to accept the invitation to opt into the appointing persons arrangements made by PSAA for the appointment of external auditors. Following a procurement process managed by PSAA, the council accepted the appointment of Grant Thornton (UK) LLP (the council's current external audit provider) as the auditor of Gravesham Borough Council for five years from 1 April 2018.
- 1.3 The letter at appendix two provides details of the audit fee for the Council along with the scope and timing of the planned work of Grant Thornton UK LLP and details of the staff responsible for delivering the audit.

## **2. Contacts**

- 2.1 Grant Thornton UK LLP are the author of the 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>	Following the PSAA Auditor Appointment process the 2018-19 fee has been set at £41,036 - this is a 23% reduction on the fee of £53,294 for the 2017-18 audit.	
<b>Risk Assessment</b>	N/A	
<b>Equality Impact Assessment</b>	<b>Screening for Equality Impacts</b>	
	<b>Question</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? If yes, please explain answer. <b>No</b>	
	b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality? If yes, please explain answer. <b>No</b>	
<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 Plan</b>	There are no direct implications for the Council's strategic priorities.  The appointment of an External Auditor is a statutory requirement on the Council and as such contributes towards Strategic Objective 4 - Sound & self-sufficient council.	
<b>Crime and Disorder</b>	N/A	
<b>Digital and website implications</b>	N/A	
<b>Safeguarding children and vulnerable adults</b>	N/A	