

Classification: Public

Key Decision: No

Gravesham Borough Council

Report to: Finance & Audit Committee

Date: 14 November 2018

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

Subject: PSAA Report on the results of auditors' work 2017/18

Purpose and summary of report:

To inform Members of the PSAA Report on the results of auditors' work for 2017/18.

Recommendations:

1. This report is for information only.

1. Background

- 1.1 On Tuesday 30 October Public Sector Audit Appointments (PSAA) published its [Report on the results of auditors' work 2017/18: Principal local government and police bodies](#). The report summarises the results of auditors' work for 2017/18 at 495 public sector bodies including councils, fire and rescue authorities, police bodies and other local government bodies. The report summarises:
 - the audit of the financial statements;
 - the review of arrangements to secure value for money; and
 - any exercise of statutory reporting powers.
- 1.2 The report sets out that for 2017/18, the statutory accounts publication deadline came forward by two months to 31 July 2018. This was challenging for bodies and auditors and the PSAA are encouraged that 87 per cent of audited bodies received an audit opinion by the new deadline.
- 1.3 The report also highlights that the number of qualified conclusions issued by auditors on the arrangements to secure value for money remains relatively constant at seven per cent (32 councils, one fire and rescue authority, one police body and two other local government bodies) compared to eight per cent for 2016/17, with a further 30 conclusions for 2017/18 still to be issued.

2. BACKGROUND PAPERS

2.1 There are no background papers to this report.

IMPLICATIONS

APPENDIX 1

Legal	N/A
Finance and Value for Money	N/A
Risk Assessment	N/A
Equality Impact Assessment	Screening for Equality Impacts
	Question
	<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. No decision being made</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. No decision being made</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>	
Corporate Plan	N/A
Crime and Disorder	N/A
Digital and website implications	N/A
Safeguarding children and vulnerable adults	N/A