

Classification: Public

Key Decision: No

Gravesham Borough Council

Report to: Finance & Audit Committee
Date: 12 February 2019
Reporting officer: Sarah Parfitt, Assistant Director (Corporate Services)
Subject: PSAA Audit Quality Monitoring Arrangements 2018-19

Purpose and summary of report:

To inform Members of updates made by the PSAA to the arrangements to monitor local audit quality for the audit year 2018-19.

Recommendations:

1. This report is for information only.

1. Background

- 1.1 Public Sector Audit Appointments (PSAA) is specified by the Secretary of State for Housing, Communities and Local Government as the Appointing Person for principal local government, including police bodies. In this role, PSAA lead the development, implementation and management of a collective scheme for the appointment of local auditors and set associated scale fees. As part of the management of local auditors, PSAA will determine the standards to be followed by audit providers in delivering a quality audit process.
- 1.2 In December 2018 PSAA updated their quality monitoring arrangements for the audit year 2018-19. A paper explaining these updates is attached at Appendix 2 for Member information.
- 1.3 Reports on local audit quality published by the PSAA will be presented to future meetings of the Finance & Audit Committee for information.

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