



Grant Thornton

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Councillor G Singh
Chair of Finance and Audit Committee
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13th February 2020

Dear Councillor Gurbax,

Gravesham Borough Council Financial Statements for the Period Ended 31 March 2020

To comply with International Auditing Standards, we need to establish an understanding of how the Audit Committee gains assurance over management processes and arrangements.

I would be grateful therefore if you could write to me in your role as Chair of the Finance and Audit Committee with your responses to the following questions in respect of the Council's financial statements.

- 1 Do you have knowledge of any actual, suspected or alleged frauds? If so, please provide details.
- 2 How does the Audit Committee gain assurance that all relevant laws and regulations have been complied with?
- 3 Are you aware of any actual or potential litigation or claims that would affect the financial statements?

I have attached a separate schedule, which explores these areas in more detail, and this is included as an Appendix. Please contact me if you wish to discuss anything in relation to this request, either via telephone on 020 7728 3091 or by the following e-mail address: Emily.McKeown@uk.gt.com. Alternatively, please contact Lisa Lee, Audit In-charge on 020 7184 4575 or Lisa.PH.Lee@uk.gt.com.

Yours sincerely

Emily McKeown
Engagement Manager

For Grant Thornton UK LLP

Chartered Accountants

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Appendix

Responses from Audit Committee Chair:

Question	Response
Are you aware of any related party relationships or transactions that could give rise to risks of fraud?	
Do you have knowledge of any actual, suspected or alleged fraud affecting the Trust as a whole or within specific departments since 1 April 2019?	
How does the Audit Committee gain assurance that all relevant laws and regulations have been complied with?	
Are there any instances of non-compliance or suspected non-compliance with law and regulation since 1 April 2019 that the Audit Committee are aware of?	
Is the Audit Committee aware of any actual or potential litigation or claims that would have a financial impact of greater than £70,000 on the financial statements?	