

Classification: Public

Key Decision: No

Gravesham Borough Council

Report to: Finance and Audit Committee
Date: 19 September 2023
Reporting officer: Paul Dossett, Partner
Grant Thornton UK LLP
Subject: External Audit Progress Report and Sector Update

Purpose and summary of report:

To inform Members of the progress to date on the work of external audit.

To draw Members attention to emerging national issues and developments that may be relevant.

Recommendation:

1. The Finance and Audit Committee is invited to note the report.

Key Implications:	
Item	Implications
Legal	There are no specific legal matters arising from this report
Finance and Value for Money	The report from Grant Thornton comments upon the Council's Financial Statements and Value for Money audits.
Corporate Plan	Strategic Objective #3 Progress; Sound Financial Management & Successfully Managing Key Business Risks
Climate Change	No direct implications

1. Background to the report

- 1.1. The report at appendix one provides Members with an update on the delivery of external audit responsibilities relating to the 2019/20 Statement of Accounts and Value for Money audits, and the 2020/21 and 2021/22 Housing Benefit Subsidy audits.

- 1.2. Additionally, there are contextual updates summarising emerging national issues and a number of challenge questions in respect of these emerging issues which the Committee may wish to consider.

2. Background Documents

- 2.1. There are no background papers to this report.

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Risk Assessment	No direct implications
Data Protection Impact Assessment	<p><i>A data protection impact assessment (DPIA) should be carried out at the start of any major project involving the use of personal data or if you are making a significant change to an existing process.</i></p> <p>a. Does the project/change being recommended through this paper involve the processing of personal data or special category data or criminal offence data?</p> <p>A definition of each type of data can be found on the Information Commissioner’s Office website via the above links.</p> <p>N/A</p> <p>b. If yes to question a, have you completed and attached a DPIA including Data Protection Officer advice?</p> <p>N/A</p> <p>c. If no to question b, please seek advice from your nominated DPIA assessor or the Information Governance Team at gdpr@medway.gov.uk.</p> <p>N/A</p>
Equality Impact Assessment	<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.</p> <p>No decision – paper is for information only.</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.</p> <p>No decision – paper is for information only.</p> <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></p>
Crime and Disorder	No direct implications
Digital and website implications	No direct implications
Safeguarding children and vulnerable adults	No direct implications