

Classification: Public

Key Decision: No

Gravesham Borough Council

Report to: Finance and Audit Committee

Date: 8 November 2023

Reporting officer: Paul Dossett, Partner
Grant Thornton UK LLP

Subject: The Audit Findings Report for Gravesham Borough Council –
Year end 31 March 2020

Purpose and summary of report:

To provide Members with an update on the findings of the council's External Auditor, Grant Thornton UK LLP, from the ongoing audit of the council's financial statements and arrangements for securing Value for Money for the year ended 31 March 2020.

Recommendation:

1. The Finance and Audit Committee is invited to review and 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 progress in concluding the Council's Financial Statements and Value for Money audits for the year ended 31 March 2020.
Corporate Plan	There are no direct implications for the Council's strategic priorities.
Climate Change	No direct implications

1. Background to the report

- 1.1. The report at Appendix One provides an update on the progress and current findings of the External Auditor, Grant Thornton UK LLP, on the Council's financial statements for the year ended 31 March 2020. The report highlights the key matters currently identified as arising from the statutory audit of the Council's financial statements for the year ended 31 March 2020 and is used to report the audit findings to management and those charged with governance in accordance with the requirements of

International Standard on Auditing (UK & Ireland) 260 and the Local Audit & Accountability Act 2014.

2. Appendices

2.1. The following documents are to be published with the report:

- Appendix One - The Audit Findings Report for Gravesham Borough Council – Year end 31 March 2020

3. Background Documents

3.1. There are no background papers to this report.

Lead Officer: Lisa Nyon, Assistant Director, Corporate Services.

Email: lisa.nyon@gravesham.gov.uk

Secondary Implications	
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