

**Classification: Public**

**Key Decision: No**

## **Gravesham Borough Council**

**Report to:** Finance and Audit Committee

**Date:** 21 December 2023

**Reporting officer:** Lisa Nyon – Assistant Director (Corporate Services)

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

### **Purpose and summary of report:**

To provide Members with a further update on the findings of the council's External Auditor, Grant Thornton UK LLP, from the 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.

<b>Key Implications:</b>	
<b>Item</b>	<b>Implications</b>
<b>Legal</b>	There are no specific legal matters arising from this report.
<b>Finance and Value for Money</b>	The report from Grant Thornton comments upon the Council's Financial Statements and Value for Money audits for the year ended 31 March 2020.
<b>Corporate Plan</b>	There are no direct implications for the Council's strategic priorities.
<b>Climate Change</b>	No direct implications

### **1. Background to the report**

- 1.1. At the Finance and Audit Committee of 8 November the committee was presented with an Audit Findings Report, however at that stage the external audit process was in progress. An updated report has now been provided for this Committee and can be found at Appendix One.
- 1.2. The Audit Findings Report provides 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 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.

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<b>Secondary Implications</b>	
<b>Risk Assessment</b>	No direct implications
<b>Data Protection Impact Assessment</b>	<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 <a href="#">personal data</a> or <a href="#">special category data</a> or <a href="#">criminal offence data</a>?</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 <a href="mailto:gdpr@medway.gov.uk">gdpr@medway.gov.uk</a>.</p> <p>N/A</p>
<b>Equality Impact Assessment</b>	<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>
<b>Crime and Disorder</b>	No direct implications
<b>Digital and website implications</b>	No direct implications
<b>Safeguarding children and vulnerable adults</b>	No direct implications