

**Classification:** Public

**Key Decision:** No

## Gravesham Borough Council

**Report to:** Finance & Audit Committee

**Date:** 16 July 2024

**Reporting officer:** Parris Williams, Key Audit Partner  
Grant Thornton UK, LLP

**Subject:** Informing the audit risk assessment for Gravesham Borough Council 2023/24

### Purpose and summary of report:

To provide Members with an opportunity to consider and discuss the responses to a number of questions posed by the External Auditor in relation to the council’s management processes and arrangements for oversight in a number of areas.

### Recommendation:

1. That the Finance and Audit Committee consider the responses contained within Appendix One and confirm that these are consistent with its understanding of the council’s management processes and arrangements for oversight, making any further comments as necessary.

Key Implications:	
Item	Implications
Legal	N/A
Finance and Value for Money	N/A
Corporate Plan	<b>One Council:</b> a well-run and innovative authority, defined by its skilled and valued workforce, committed to developing its local social impact.  <b>Corporate compliance:</b> a responsible organisation, ensuring all constitutional, policy and legislative demands are met, and pro-active risk management practices adopted.
Climate Change	N/A

## 1. Background

- 1.1 As the council’s External Auditor, Grant Thornton UK LLP is required to maintain effective two-way communication with the council’s Finance & Audit Committee. This assists both the External Auditor and the Committee in understanding matters relating to the work of External Audit and developing a constructive

working relationship. It also enables the External Auditor to obtain information from the Committee and supports the Committee in fulfilling its responsibilities in relation to the financial reporting process.

- 1.2 As part the audit risk assessment procedures, Grant Thornton UK LLP has posed a number of questions to the council regarding its management processes and arrangements for oversight in a number of areas. A response has been prepared by management and is attached at Appendix One.
- 1.3 The Finance & Audit Committee, as Those Charged with Governance, are requested to consider whether the responses contained within Appendix One are consistent with its understanding and whether there are any further comments the committee wishes to make.

## **2. Appendices**

- 2.1 The following documents are to be published with the report:
  - 2.1.1 Appendix One – Informing the audit risk assessment for Gravesham Borough Council 2023/24

## **3. Background Documents**

- 3.1 There are no background documents.

**Lead Officer:** Jasmine Kemp, Audit Manager, Grant Thornton UK LLP

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Secondary Implications	
<b>Risk Assessment</b>	N/A
<b>Data Protection Impact Assessment</b>	<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>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>? A definition of each type of data can be found on the Information Commissioner's Office website via the above links. No</p>
	<p>b. If yes to question a, have you completed and attached a DPIA including Data Protection Officer advice? 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>. 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. N/A</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. N/A</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>
<b>Crime and Disorder</b>	N/A
<b>Digital and website implications</b>	N/A
<b>Safeguarding children and vulnerable adults</b>	N/A