

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: The Auditor's annual report on Gravesham Borough Council –
Year 2020/21, 2021/22 & 2022/23

Purpose and summary of report:

To provide a report to Members setting out the findings of the External Auditor in their assessment of the council's arrangements for securing economy, efficiency and effectiveness in the use of its resources during the 2020/21, 2021/22 and 2022/23 financial years.

Recommendations:

1. This report is for information only.

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

1. Background

- 1.1 The National Audit Office Code of Audit Practice requires Grant Thornton UK LLP, as the council's auditor, to consider whether the council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources (Value for Money, VfM). The report attached at Appendix One sets out the findings of the latest VfM assessment conducted by the External Auditor, covering the 2022/21, 2021/22 and 2022/23 financial years.

2. Appendices

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

Appendix One – Auditor’s Annual Report on Gravesham Council 2020/21, 2021/22 and 2022/23.

3. Background Documents

3.1 There are no background documents.

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Secondary Implications	
Risk Assessment	N/A
Data Protection Impact Assessment	<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 personal data or special category data or criminal offence data? A definition of each type of data can be found on the Information Commissioner's Office website via the above links.</p> <p>No</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>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.</p> <p>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>
Crime and Disorder	N/A
Digital and website implications	N/A
Safeguarding children and vulnerable adults	N/A