

This Report will be made public on 12 July 2023



Report Number **AuG/23/05**

To: Audit and Governance Committee
Date: 20 July 2023
Head of Service: Lydia Morrison, Director of Corporate Services
Cabinet Member: Councilor Tim Prater, Deputy Leader and Cabinet Member for Finance and Governance

Subject: Delay to commencement of the external audit of the 2022/23 Statement of Accounts

Summary: The Council's external auditor; Grant Thornton has advised the Council that there will be a delay in the commencement of the 2022/23 audit of the Council's 2022/23 Statement of Accounts.

Reasons for recommendations:

The Committee is asked to agree the recommendation and Grant Thornton will be present at this meeting to update the committee on this agenda item.

Recommendations:

1. To receive the external auditors update and note Report AuG/23/05.

1. Introduction - Audit of the Statement of Accounts 2022/23

- 1.1 It had been anticipated in pre-planning discussions with the councils that the external audit of the 2022/23 Statement of Accounts would commence at the end of June 2023.
- 1.2 Grant Thornton have since advised the council (in May) that due to a number of factors, the audit of the Statement of Accounts will now commence in October 2023, this will start with the planning and risk assessment work and then run into the main accounts audit work.
- 1.3 Grant Thornton also wrote to the Chair of the Kent Chief Accountants Group on 6 April to outline the revised audit plan for the area as a whole and to outline the revised plan for the delivery of the regions 2022/23 audit.
- 1.4 Grant Thornton have given permission for this letter to be shared with the committee for information and they will be present at this meeting to speak to this item and updated the committee as appropriate.

2. LEGAL/FINANCIAL AND OTHER CONTROLS/POLICY MATTERS

2.1 Legal Officer's Comments (AK)

There are no direct legal implications arising out of this report that are not already referred to in the report.

2.2 Finance Officer's Comments (BT)

This report has no direct financial implications other than the delay of the external audit process as detailed in this report.

Diversity and Equalities Implications (AS)

- 2.3 There are none arising directly from this report

3. CONTACT OFFICERS AND BACKGROUND DOCUMENTS

Councillors with any questions arising out of this report should contact the following officer prior to the meeting

Lydia Morrison – Director of Corporate Services

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email: Lydia.morrison@folkestone-hythe.gov.uk

Appendix

1. Copy of letter to Chair of Kent Chief Accounts Group from Grant Thornton.