

AUDIT BOARD

27 March 2019

REPORTS FROM THE EXTERNAL AUDITOR - MARCH 2019

1. Summary

1.1. The External Auditor has submitted two reports for consideration by the Board. They are:

- The Audit Plan for Dartford Borough Council (Appendix A attached)
- External Auditor's 2017/18 Certification Letter (Appendix B attached)

1.2 Also included is a letter (attached at Appendix C) from the External Auditor to the Chair of the Audit Board. The letter is about understanding how the Audit Board gains assurance from management.

2. RECOMMENDATIONS

2.1. That Members note the plan for the audit of the Council's 2018/19 accounts attached at Appendix A to this report.

2.2. That Members note the contents of the External Auditor's 2017/18 Certification Letter attached at Appendix B to this report.

2.3. That Members note the letter from Grant Thornton attached at Appendix C to this report and the proposed action therein.

3. Background and Discussion

3.1 There are two reports from Grant Thornton, External Auditor to consider. The first is the Audit Plan for 2018/19. This explains the process and timescales for the audit of the Council's Statement of Accounts. This update report is attached as Appendix A to this report.

3.2 The External Auditor is required to certify the Housing Benefit claims completed by the Council. The External Auditor has produced a specific letter on this work for noting by Members (attached as Appendix B). The scale fee for the claims work was £19,038 and no extra fees have been proposed. No adjustments to the subsidy claim were necessary and the authority remains under the local authority error thresholds.

3.3 Finally, Grant Thornton has written a letter, dated 29th January, addressed to Councillor Hammock as Audit Board Chairman. The letter is attached as Appendix C. The Financial Services Manager is co-ordinating a comprehensive response to Grant Thornton.

3.4 Elizabeth Jackson (Engagement Lead) will present the reports to the Board.

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4. Relationship to the Corporate Plan

Not applicable

5. Financial, legal, staffing and other administrative implications and risk assessments

Financial Implications	As per the report
Legal Implications	None
Staffing Implications	None
Administrative Implications	None
Risk Assessment	None

6. Appendices

Appendix A – Grant Thornton – The Audit Plan for Dartford Borough Council

Appendix B – Audit Board Progress Report and Update

Appendix C – Letter from Grant Thornton to the Chair of the Audit Board

BACKGROUND PAPERS

<u>Documents consulted</u>	<u>Date</u>	<u>File Ref</u>	<u>Report Author</u>	<u>Section and Directorate</u>	<u>Exempt Information Category</u>
			Tim Sams 343148	Internal Services/Financial Services	N/A