

National Audit Office

Code consultation questions

Code of Audit Practice Chapter One

Question 1 – Do you agree with the principles of effective co-operation during the handover period where there is a change in the appointed auditor? (The handover period is defined as the period from the date from which the new auditor’s appointment takes effect to the date on which the outgoing auditor certifies completion of their audit).

Not relevant to Tonbridge and Malling as Audit firm has remained with Grant Thornton.

Code of Audit Practice Chapter Two: for relevant authorities other than local NHS bodies *Question 2 – Do you think that the proposed Code requirements in respect of the ‘backstop’ dates are sufficient to require and enable auditors to report their opinion at the backstop date, apart from in the exceptional circumstances set out?*

Yes agree with proposed dates.

If not, what needs to be added or strengthened?

Nothing at present.

Code of Audit Practice Schedules 3 and 4: For relevant authorities other than local NHS bodies and in relation to audit years prior to 2023-24 that are incomplete at the date on which this Code comes into force

Schedule 3

Question 3 – Do you agree that the Code should require auditors to perform a reduced scope of work on proper arrangements to secure VFM on a temporary basis for incomplete audits up to and including 2022-23?

Not relevant to Tonbridge and Malling Borough Council as 2022/23 Accounts have been signed.

Question 4 – Do you have any comments on the proposals for the reduced scope of proper arrangements set out under the reporting criteria that auditors are required to report for incomplete audits up to and including 2022-23?

Not relevant to Tonbridge and Malling Borough Council as 2022/23 Accounts have been signed.

Schedule 4

Question 5 – Do you agree with the approach to enable the auditor to issue a combined commentary as part of a single auditor’s annual report for incomplete audits up to and including 2022-23?

Not relevant to Tonbridge and Malling Borough Council as 2022/23 Accounts have been signed.

Code of Audit Practice Chapters 3 and 4: For relevant authorities including local NHS bodies and in relation to audit years from 2023-24 at the date on which this Code comes into force

Chapter Three

Question 6 – Do you agree that auditors should be required to return to the full scope of VFM arrangements work under the three reporting criteria set out under paragraph 3.11 of Chapter Three of the Code from audit year 2023-24 (the year of which the new audit appointments contracts under PSAA’s national scheme start)?

Until the backlog is cleared it is felt that the focus should be getting the accounts up to date. Therefore, a stepped approach would be better to move to full VFM once the backlog has been cleared.

Chapter Four

Question 8 - Do you agree that the Code should specify the 30 November as the date by which auditors should issue their auditor’s annual report based on the work they have completed so far rather than wait for the audit to be fully completed?

The auditors should provide members and officers with regular updates on the progress of the audit, therefore the report should wait until the Audit is fully completed.

General Comments

Question 9 - Are there any other comments you wish to make?

None

Equality Impacts

In considering new legislation, public bodies need to ensure that they eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act.

Question 10 - Do you have any comments on whether any of the proposals outlined above could have disproportionate impact, either positively or negatively, on people with protected characteristics or wish to highlight any other potential equality impacts?

None