

**TONBRIDGE & MALLING BOROUGH COUNCIL**

**AUDIT COMMITTEE**

**23 September 2024**

**Report of the Director of Finance and Transformation**

**Part 1- Public**

**Matters for Information**

**1 GRANT THORNTON AUDIT PROGRESS REPORT AND SECTOR UPDATE**

**A progress report and update on emerging national issues and developments from our external auditor, Grant Thornton.**

**1.1 Introduction**

1.1.1 Attached at **[Annex 1]** is a progress report and sector update from Grant Thornton covering information on a number of areas including:

- Progress on the Audit for the 23/24 Financial Statements
- Ending the Audit Backlog
- Lessons from Audit Annual Reports
- Lessons from the new Unitary Authorities and Devolution
- Code of practice on good governance
- Internal Audit – supporting a healthy service
- Annual review of local government complaints
- Homelessness, housing targets and social housing

1.1.2 Staff from Grant Thornton will be available to answer any questions that Members may have.

**1.2 Legal Implications**

1.2.1 As set out in the paper.

**1.3 Financial and Value for Money Considerations**

1.3.1 None at this stage

## **1.4 Risk Assessment**

1.4.1 As set out in the paper.

Background papers:

contact: Paul Worden

Nil

Sharon Shelton

Director of Finance and Transformation