

Audit Committee

13 April 2026

Part 1 - Public

Matters Taken Under Delegated Powers



Cabinet Member	Cllr Matt Boughton – Leader Cllr Martin Coffin – Cabinet Member for Finance, Waste and Technical Services
Responsible Officer	Damian Roberts – Chief Executive Paul Worden – Head of Finance (Section 151 Officer) On behalf of Management Team
Report Author	Amanda Riley – Principal Accountant

Informing the Audit Risk Assessment for Tonbridge and Malling Borough Council 2025/26

1 Summary and Purpose of Report

- 1.1 The purpose of this report is to contribute towards the effective two-way communication between Tonbridge and Malling Borough Council's external auditors and the Audit Committee, as 'those charged with governance' in respect of the audit of the financial statements.

2 Corporate Strategy Priority Area

- 2.1 Efficient services for all our residents, maintaining an effective council.
- 2.2 The production and audit review of the Financial Statement demonstrates that the council has used public funds for statutory purposes.

3 Recommendations

- 3.1 Members are asked to **consider** and, subject to any amendments required, **endorse** the responses to the questions set out at **[Annex 1]**.

4 Introduction and Background

- 4.1 Under International Standards on Auditing (UK), (ISA(UK)) auditors have specific responsibilities to communicate with the Audit Committee. ISA(UK) emphasise the importance of two-way communication between the auditor and the Audit Committee and specify matters that should be communicated. This two-way

communication assists both the auditor and the Audit Committee in understanding matters relating to the audit and developing a constructive working relationship. It also enables the auditor to obtain information relevant to the audit from the Audit Committee and supports the Audit Committee in fulfilling its responsibilities in relation to the financial reporting process.

5 Proposal

5.1 As part of their risk assessment procedures our external auditor is required to obtain an understanding of management processes and the Council's oversight of the following areas:

- General Enquiries of Management
- Fraud
- Laws and Regulations
- Related Parties
- Going Concern
- Accounting Estimates

5.2 This is by way of a series of questions on each of these areas for Management to consider and formally respond. The questions and responses can be found at **[Annex 1]** and there are no major issues to be raised by Management.

5.3 The Audit Committee should consider whether these responses are consistent with its understanding and whether there are any further comments it wishes to make.

6 Financial and Value for Money Considerations

6.1 Failure to provide the requisite information could result in additional work being required to be undertaken by the external auditor and increased cost.

7 Risk Assessment

7.1 Failure to provide the requisite information could cast doubt on the internal control environment and the integrity of the financial reporting and governance arrangements.

8 Legal Implications

8.1 Under International Standards on Auditing (UK), auditors have specific responsibilities to communicate with the Audit Committee.

9 Consultation and Communications

9.1 The information contained [at Annex 1] has been shared and endorsed by the Corporate Management Team.

10 Implementation

10.1 The responses will be communicated to Grant Thornton once approved by the Committee.

11 Cross Cutting Issues

11.1 Equalities and Diversity

11.1.1 The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

Background Papers	None
Annexes	Annex 1 - TMBC Management response.