

## Audit Committee

13 April 2026

### Part 1 - Public

#### Matters for Information



Cabinet Member	Cllr Martin Coffin, Deputy Leader, Cabinet Member for Finance, Waste and Technical Services
Responsible Officer	Paul Worden, Head of Finance and Section 151 Officer
Report Author	Donna Riley – Financial Services Manager

#### Grant Thornton's Indicative Audit Plan for Tonbridge and Malling Borough Council

##### 1 Summary and Purpose of Report

- 1.1 A report advising of the indicative audit plan from our external auditor, Grant Thornton, for the 2025/26 year.

##### 2 Corporate Strategy Priority Area

- 2.1 Efficient services for all our residents, maintaining an effective council.
- 2.2 An independent audit of the Council's finances and delivery of service helps to ensure efficiency is achieved.

##### 3 Introduction and Background

- 3.1 Attached at **[Annex 1]** is a document from Grant Thornton providing an overview and timing of the statutory audit for the 2025/26 accounts.
- 3.2 Members should note that financial statement materiality level is £1.54m. Triviality level is £77.0k.
- 3.3 The planning visit took place in March 2026, and it is intended that the audit will take place from mid June until September 2026.
- 3.4 The draft statement of accounts is expected to be available online from the end of May 2026, with the draft copy being presented to this committee in July 2026. It is then expected that the Audited Statement as well as the Audit Findings Report will be presented back to this Committee in September 2026.

**4 Financial and Value for Money Considerations**

4.1 The fee for the audit of the 2025/26 Accounts is £158,740.

**5 Risk Assessment**

5.1 As set out in the GT document (annex 1).

**6 Legal Implications**

6.1 As set out in the GT document (annex 1)

Background Papers	None
Annexes	Annex 1 Grant Thornton's indicative audit plan