

This Report will be made public on 12 July 2023



Report Number **AuG/23/06**

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**To:** Audit and Governance Committee  
**Date:** 20 July 2023  
**Head of Service:** Lydia Morrison, Director of Corporate Services  
**Cabinet Member:** Councilor Tim Prater, Deputy Leader and Cabinet Member for Finance and Governance

**Subject:** Grant Thornton publication – “About Time?”

**Summary:** The Council’s external auditor; Grant Thornton have issued a publication entitled “About time. They have asked for this publication to be shared with Members of the Audit & Governance Committee.

**Reasons for recommendations:**

The Committee is asked to note the Grant Thornton publication.

**Recommendations:**

1. To receive Report AuG/23/06 and the external auditors publication “About time?”.

## **1. Introduction – updates from Grant Thornton**

- 1.1 The council's external auditor Grant Thornton will issue publications from time to time, on topical accounting and auditing issues.
- 1.2 Grant Thornton have recently issued a publication entitled "About time?" This publication explores the reasons for delays in the publication of Local Authority accounts.
- 1.3 Grant Thornton has asked for this publication to be shared and discussed with members of the Audit & Governance Committee.
- 1.4 Grant Thornton will be present at this meeting to speak to this item and update the committee as appropriate.

## **2. LEGAL/FINANCIAL AND OTHER CONTROLS/POLICY MATTERS**

### **2.1 Legal Officer's Comments (AK)**

There are no direct legal implications arising out of this report that are not already referred to in the report.

### **2.2 Finance Officer's Comments (BT)**

This report has no direct financial implications within this report.

### **Diversity and Equalities Implications (AS)**

- 2.3 There are none arising directly from this report

## **3. CONTACT OFFICERS AND BACKGROUND DOCUMENTS**

Councillors with any questions arising out of this report should contact the following officer prior to the meeting

*Lydia Morrison – Director of Corporate Services*

Telephone: 07935 517986

email: [Lydia.morrison@folkestone-hythe.gov.uk](mailto:Lydia.morrison@folkestone-hythe.gov.uk)

### **Attachments:-**

- 1. Copy of Grant Thornton publication "About time"?**