

**Report to:**           **Audit Committee**

**Date of Meeting:**   **14 November 2019**

**Report Title:**       **Grant Thornton Audit Findings Report for year ending  
31 March 2019 – updated**

**Report By:**         **Simon Jones  
Chief Accountant**

---

### **Purpose of Report**

The audit of the 2018/19 Financial Statements was ongoing on the 30<sup>th</sup> July 2019 when the initial Grant Thornton Audit Findings report was presented to Audit Committee. Grant Thornton have now concluded their audit and provided an updated Audit Findings Report.

---

### **Recommendation(s)**

To agree the revised Audit Findings report for Hastings Borough Council for the year ending 31 March 2019.

---

### **Reasons for Recommendations**

Compliance with statutory requirements and good practice. The Council is accountable for the use of public money and continuously seeks to improve Value for Money.

---

## Statement of Accounts

1. The Financial Report and Statement of Accounts were previously presented to Audit Committee and approved on 30 July 2019.
2. As reported at the time there was outstanding audit work that needed completing which prevented External Audit (Grant Thornton) from signing their audit opinion. This audit work has now been concluded and the accounts were signed on 20 September 2019.
3. Grant Thornton has provided an updated Audit Findings Report and this is attached at Appendix A for information. Changes to the original report presented to this Committee are highlighted in yellow.
4. There have been no material changes to the Statement of Accounts approved on 30 July 2019 and therefore there is no need to reapprove the accounts.
5. The final version of the [Statement of Accounts 2018/19](#) has been placed on the Council's website.

## Timetable of Next Steps

6. Please include a list of key actions and the scheduled dates for these:

Action	Key milestone	Due date (provisional)	Responsible
Audit debrief meeting	Completion of audit and approval of Accounts by Audit Committee	31 January 2020	Chief Accountant / Grant Thornton

---

## Wards Affected

None

---

## Implications

Relevant project tools applied? Yes

Have you checked this report for plain English and readability? Yes. Flesch-Kincaid grade level 13.7.

Climate change implications considered? N/A

Please identify if this report contains any implications for the following:

Equalities and Community Cohesiveness	No
Crime and Fear of Crime (Section 17)	No
Risk Management	No
Environmental Issues	No
Economic/Financial Implications	Yes
Human Rights Act	No
Organisational Consequences	No
Local People's Views	No
Anti-Poverty	No

---

### **Additional Information**

Appendix A - Grant Thornton Audit Findings for Hastings Borough Council  
Year ended 31 March 2019  
Updated to September 2019

---

### **Officer to Contact**

Simon Jones (Chief Accountant)  
[sjones@hastings.gov.uk](mailto:sjones@hastings.gov.uk)  
01424 451520

Peter Grace (Chief Finance Officer)  
[pgrace@hastings.gov.uk](mailto:pgrace@hastings.gov.uk)  
01424 451503

---