Independent auditor’s report to the members of Medway Council (the "Authority")

**Issue of audit opinion on the financial statements**

In our audit report for the year ended 31 March 2020 issued on 14 October 2021 we reported that, in our opinion the financial statements:

• give a true and fair view of the financial position of the Authority as at 31 March 2020 and of the expenditure and income for the year then ended;

• have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2019/20; and

• have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

**Issue of qualified conclusion on the Authority's arrangements for securing economy, efficiency, and effectiveness in its use of resources**

In our audit report for the year ended 31 March 2020 issued on 14 October 2021 we reported a qualified conclusion in the following terms:

**Qualified conclusion**

On the basis of our work, having regard to the guidance on the specified criterion issued by the Comptroller and Auditor General in April 2020, except for the effects of the matter described in the basis for qualified conclusion section of our report we are satisfied that, in all significant respects Medway Council put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2020.

**Basis for qualified conclusion**

Our review of the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources identified the following matter:

• Ofsted issued a report on the Council's children's social care services on 27 August 2019 which judged services to help and protect children in Medway to be 'inadequate'. Ofsted stated in their report that many vulnerable children who have experienced long-term neglect, and those at risk of exploitation and who go missing from home or care, live in situations of actual harm or are at risk of harm for too long. Senior leaders have failed to recognise or address the serious and widespread concerns identified by inspectors’. Attempts to drive improvement have had little impact, and the pace of change has been too slow.

This matter is evidence of weaknesses in proper arrangement for understanding and using appropriate and reliable financial and performance information to support informed decision making and performance management, including where relevant business cases supporting significant investment decisions.

**Certificate**

In our audit report dated 14 October 2021, we explained that we could not formally conclude the audit on that date until we had completed the work necessary to issue our Whole of Government Accounts (WGA) Component Assurance statement for the year ended 31 March 2020. We have now been advised that no further work on WGA for the year ended 31 March 2020 is required.

No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave an unqualified opinion or a significant impact on our conclusion on the Authority’s arrangements for securing value for money through economic, efficient, and effective use of its resources’.

We certify we have completed the audit of the financial statements of Medway Council in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office on behalf of the Comptroller and Auditor General.

Darren Wells

Darren Wells,

Key Audit Partner for and on behalf of Grant Thornton UK LLP, Local Auditor

Gatwick

18 March 2022