

KENT COUNTY COUNCIL

GOVERNANCE AND AUDIT COMMITTEE

MINUTES of a meeting of the Governance and Audit Committee held in the Medway Room, Sessions House, County Hall, Maidstone on Friday, 29 June 2007.

PRESENT: Mr C G Findlay (Chairman), Mr R L H Long, TD (Vice-Chairman), Mr D L Brazier, Mr A R Chell, Mr J F London, Mrs M Newell, Mr W V Newman, DL, Mr R J Parry, Mr D Smyth, Mr M V Snelling and Mr R Tolputt

OFFICERS: The Director of Finance, Mrs L McMullan, the Head of Audit and Risk, Mr A Wood; the Head of Corporate Performance, Mrs S Garton; the Head of Financial Services, Mr N Vickers; the Chief Accountant, Mrs C Head; and the Democratic Services Officer, Mr A Tait

ALSO IN ATTENDANCE: Mrs J Eilbeck and Mr M Stevenson of PricewaterhouseCoopers; Mr D Wells, Mr S Mead and Ms K Shergill from the Audit Commission.

UNRESTRICTED ITEMS

14. Minutes - 7 March 2007
(Item 2)

(1) With reference to Minute 2 (2) (b), the Head of Democratic Services informed the Committee that there would be no report on CRB Checks for Members as the County Council's Code was voluntary and was in the remit of the Standards Committee.

(2) RESOLVED that subject to the presence of Mr M Stevenson from PricewaterhouseCoopers being recorded instead of Mr Brown the Minutes of the meeting held on 7 March 2007 are correctly recorded and that they be signed by the Chairman.

15. Annual Audit and Inspection Letter
(Item 3)

RESOLVED that the report be noted.

16. External Audit Plan
(Item 4)

RESOLVED that the Audit and Inspection Plan and Fee for 2007/08 be approved.

17. Ombudsman Complaints
(Item 5)

RESOLVED that the report be noted.

18. Ombudsman Report - Implications for the Authority
(Item 6)

RESOLVED that the findings of the Local Government Ombudsman be noted together with the County Council's response.

19. Draft Statement of Accounts
(Item 7)

- (1) The ISA (UK&I) 260 Letter was tabled.
- (2) The Committee delayed approval of the Statement of Accounts until it had considered the Internal Audit Annual Report and the review of the effectiveness of the Internal Audit function (Minute 24).
- (3) RESOLVED that the Statement of Accounts for 2006/07 be approved subject to the Chairman, Vice-Chairman, Labour and Liberal Democrat Group Spokesmen being consulted on any changes which may be made to the Accounts following completion of the external audit.

20. Treasury Management Annual Review
(Item 8)

RESOLVED that the report be noted.

21. Spending the Council's Money
(Item 9)

- (1) The proposed amendments to the Constitution were tabled as Appendix 3.
- (2) RESOLVED that:-
 - (a) the replacement of the "Code of Practice on Tenders and Contracts" by "Spending the Council's Money" be agreed; and
 - (b) the proposed changes to the relevant Appendix in the Constitution be recommended to the meeting of the County Council in September 2007.

22. Strategic Risk Register
(Item 10)

RESOLVED that:-

- (a) the current Strategic Risk Register be noted together with the impact that the risks would have and the controls that are in place to mitigate the likelihood of the risks occurring; and
- (b) the proposed amendments to the Risk Strategy set out in paragraph 9 of the report be agreed and the consequent revised Risk Strategy set out in Appendix 3 of the report be approved.

23. Governance of Partnerships
(Item 11)

RESOLVED that the report be noted.

24. Internal Audit Annual Report 2006/07
(Item 12)

RESOLVED that the outcome of Internal Audit's work be noted, including the outcome of the self-assessment of the effectiveness of the internal audit function.

25. Internal Audit Reporting
(Item 13)

RESOLVED that the report be noted.

26. Internal Audit Reporting - Irregularities
(Item 14)

RESOLVED that the report be noted.