

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 Wednesday, 20 September 2006.

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

OFFICERS: The Director of Finance, Ms L McMullan; the Director of Law and Governance, Mr G Wild; the Head of Audit and Risk, Mr A Wood; the Head of Financial Services, Mr N Vickers; the Performance Manager, Mrs J Hill; the Schools Personnel Officer, Mrs K Watson; and the Democratic Services Officer, Mr A Tait.

ALSO IN ATTENDANCE: Mrs J Eilbeck and Mr M Stevenson of PricewaterhouseCoopers.

UNRESTRICTED ITEMS

22. Minutes - 30 June 2006
(Item 2)

(1) The Director of Finance tabled a summary of changes in the final ISA260 report.

(2) RESOLVED that the Minutes of the meeting held on 30 June 2006 are correctly recorded and that they be signed by the Chairman.

23. Future meetings of the Committee:-
(Item 3)

The Committee agreed the following dates for future meetings:-

Tuesday, 5 December 2006

Wednesday, 7 March 2007

Friday, 29 June 2007

Wednesday, 19 September 2007

Tuesday, 4 December 2007

Wednesday, 5 March 2008

Monday, 30 June 2008

24. Future audit arrangements

(Item 4)

(1) The Director of Finance placed on record her appreciation of the support offered by PricewaterhouseCoopers to assist with the transition to the future audit regime.

(2) RESOLVED that the report be noted.

25. Treasury Management Annual Review

(Item 5)

RESOLVED that the report be noted.

26. Corporate Governance Performance Improvement Plan Review

(Item 6)

(1) The Director of Law and Governance tabled a revised Appendix 1.

(2) RESOLVED that:-

(a) the report be noted;

(b) Corporate Governance Performance Indicators continue to be monitored annually by the Committee (including where possible comparisons with other authorities) and reviewed in three years' time; and

(c) the Corporate Complaints Manager be requested to provide a comparison of the number of complaints to the Local Government Ombudsman against the County Council and other English authorities, excluding those arising from the County's Age 11 Assessment procedure.

27. Potential Performance Reviews by PriceWaterhouse Coopers

(Item 7)

(1) The Director of Finance tabled a note explaining the grounds for the creation of the new post of Head of Audit and Risk.

(2) RESOLVED that PricewaterhouseCoopers be requested to undertake performance reviews in the areas of:-

(a) Highways;

(b) Environmental policies;

(c) On-line payments system; and

(d) Risk Management

28. Internal Audit Reporting

(Item 8)

RESOLVED that:-

- (a) the report be noted; and
- (b) a report be presented to the next meeting of the Committee setting out a draft protocol for action to be taken following minimal assurance audits.

29. Pre-employment checks

(Item 9)

RESOLVED that:-

- (a) the report be noted; and
- (b) the Cabinet Portfolio Holder for Education and School Improvement and the Managing Director of Children, Families and Education be requested to attend the next meeting of the Committee to discuss concerns arising from the report.

EXEMPT ITEMS

(Open Access to Minutes)

(Members resolved that under Section 100A of the Local Government Act 1972, the public be excluded from the meeting for the following business on the grounds that it involved the likely disclosure of exempt information as defined in paragraphs 1, 2 and 7 of Part 1 of Schedule 12A of the Act)

30. Internal Audit Reporting - Irregularities

(Item 11)

- (1) The Head of Audit and Risk provided brief details of all irregularities cases completed during the period June to August 2006. These included two additional cases. The first of these involved the theft of a laptop. The second concerned a serious case of alleged theft from a school.
- (2) RESOLVED that the report be noted.