

**GOVERNANCE AND AUDIT COMMITTEE**

**Tuesday, 11th April, 2017**

**10.00 am**

**Council Chamber, Sessions House, County Hall,  
Maidstone**







## AGENDA

### GOVERNANCE AND AUDIT COMMITTEE

**Tuesday, 11th April, 2017, at 10.00 am**  
**Council Chamber, Sessions House, County**  
**Hall, Maidstone**

Ask for: **Andrew Tait**  
Telephone: **03000 416749**

*Tea/Coffee will be available 15 minutes before the start of the meeting*

#### **Membership (14)**

Conservative (8)	Mr R L H Long, TD (Chairman), Mr D L Brazier, Mr S C Manion, Mr R A Marsh and Mr J E Scholes	Mr R J Parry (Vice-Chairman), Mr E E C Hotson, Mr A J King, MBE,
UKIP (2)	Mr M Heale and Mr C P D Hoare	
Labour (2)	Mr W Scobie and Mr D Smyth	
Liberal Democrat (1):	Mr R H Bird	
Independents (1):	Mr M E Whybrow	

#### **Webcasting Notice**

Please note: this meeting may be filmed for live or subsequent broadcast via the Council's internet site – at the start of the meeting the Chairman will confirm if all or part of the meeting is being filmed.

By entering the meeting room you are consenting to being filmed and to the possible use of those images and sound recordings for webcasting and/or training purposes. If you do not wish to have your image captured then you should make the Clerk of the meeting aware.

#### **UNRESTRICTED ITEMS**

*(During these items the meeting is likely to be open to the public)*

1. Introduction/Webcasting
2. Substitutes
3. Declarations of Interest in items on the agenda for this meeting

4. Minutes (Pages 5 - 14)  
Committee – 27 January 2017  
Trading Activities Sub-Committee – 28 February 2017 (To Note)
5. Committee Work and Member Development Programme (Pages 15 - 18)
6. Internal Audit and Counter Fraud Plan 2017-18 (Pages 19 - 56)
7. Internal Audit and Counter Fraud Progress Report (Pages 57 - 110)
8. Treasury Management Update (Pages 111 - 120)
9. Revised Accounting Policies (Pages 121 - 122)
10. Updated Financial Regulations (Pages 123 - 164)
11. External Audit - Audit Plans for Kent County Council and Kent Superannuation Fund 2016-17 (Pages 165 - 206)
12. External Audit Fee Letter 2017-18 (Pages 207 - 212)
13. Fraud Law and Regulations and Going Concerns Considerations (Pages 213 - 230)
14. Other items which the Chairman decides are urgent
15. Motion to excluded the public

That under Section 100A of the Local Government Act 1972 the public be excluded from the meeting on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 3 Part 1 of Schedule 12A of the Act.

**EXEMPT ITEMS**

*(During these items the meeting is likely NOT to be open to the public).*

16. Senior Information Risk Owner (SIRO) Update (Pages 231 - 234)

John Lynch  
Head of Democratic Services  
03000 410466

**Monday, 3 April 2017**

*Please note that any background documents referred to in the accompanying papers maybe inspected by arrangement with the officer responsible for preparing the relevant report.*