

GOVERNANCE AND AUDIT COMMITTEE

Thursday, 20th March, 2025

10.00 am

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





AGENDA

GOVERNANCE AND AUDIT COMMITTEE

Thursday, 20th March, 2025, at 10.00 am
Council Chamber, Sessions House, County
Hall, Maidstone

Ask for: **Ruth Emberley**
Telephone: **03000 410690**

Membership (13)

Conservative (7)

Mrs R Binks (Chairman), Mr T Bond,
Mr N J D Chard, Mr P C Cooper,
Mr O Richardson, Mr S Webb and
Vacancy

Independent
(1)

Mr M Whiting

Labour (1)

Mr A Brady

Liberal
Democrat
(1):

Mr C Passmore (Vice-Chairman)

Green and
Independent
(1)

Mr M A J Hood

Independent
Members (2)

Ms C Black and Dr D A Horne

UNRESTRICTED ITEMS

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

1. Introduction/Webcasting
2. Apologies and Substitutes
3. Declarations of Interest in items on the agenda for this meeting
4. Minutes of the meeting held on 23 January 2025 (Pages 1 - 18)

5. Verbal Update on Committee Business (Pages 19 - 26)
6. External Audit - Audit Findings for Kent County Council 2023 - 2024 (Pages 27 - 78)
7. External Audit - Auditor's Annual Report 2023 - 2024 (Pages 79 - 114)
8. 2023 - 2024 Accounts Update, Accounting Policies Update including IFRS 16 Implementation and External Audit Timetable (Pages 115 - 318)
9. External Audit - Annual Plan for Kent County Council 2024 - 2025 (Pages 319 - 370)
10. External Audit - Auditor's Plan for Kent Pension Fund 2024 - 2025 (Pages 371 - 410)
11. Informing the Audit Risk Assessment for Kent Pension Fund 2024 - 2025 (Pages 411 - 420)
12. Counter Fraud Update (Pages 421 - 460)
13. Review of the Risk Management Strategy, Policy and Programme (Pages 461 - 484)
14. Internal Audit External Quality Assessment (Pages 485 - 490)
15. Review of Statutory Accounts of Companies which Kent County Council has an Interest (Pages 491 - 596)
16. Oracle Cloud Programme Implementation - Change to the Scheme of Delegation Limits (Pages 597 - 600)
17. Verbal Update on Management Actions
18. Other items which the Chairman decides are urgent

EXEMPT ITEMS

(At the time of preparing the agenda there were no exempt items. During any such items which may arise the meeting is likely NOT to be open to the public)

Benjamin Watts
General Counsel
03000 416814

Wednesday, 12 March 2025

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.