

**GOVERNANCE AND AUDIT COMMITTEE**

**Wednesday, 25th March, 2026**

**10.00 am**

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







## AGENDA

### GOVERNANCE AND AUDIT COMMITTEE

**Wednesday, 25th March, 2026, at 10.00 am**  
**Council Chamber, Sessions House, County**  
**Hall, Maidstone**

Ask for: **Ruth Emberley**  
Telephone:

#### **Membership (15)**

Reform (7):	Mr M Brown (Chairman), Mr A Cecil, Mr R Palmer, Mr M Paul (Vice-Chair), Mr A Kibble, Mr J Finch and Mr T Mallon
Liberal Democrat (2):	Mr M Munday and Mr G R Samme
Conservative (1):	Mr H Rayner
Green (1):	Mr M A J Hood
Labour (1)	Mr A Brady
Independent Members (2):	Ms C Black and Dr D A Horne
	Vacancy

#### **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 28 January 2026 (Pages 1 - 14)
5. Verbal Update on Committee Business (Pages 15 - 22)
6. 2025/26 External Audit Plan for Kent County Council (Pages 23 - 58)
7. 2025/26 External Audit Plan for Kent Pension Fund (Pages 59 - 88)
8. Statement of Accounts 2025/26 Preparation and Accounting Policies Update (Pages 89 - 96)
9. Treasury Management Strategy (Pages 97 - 122)
10. Review of the Risk Management Strategy, Policy and Programme (Pages 123 - 146)
11. Schools Audit Annual Report (Pages 147 - 152)
12. Counter Fraud Update (Quarter 3) (Pages 153 - 178)
13. Governance Arrangements for Wholly Owned Companies - To Follow

### **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  
Deputy Chief Executive  
03000 416814

**Tuesday, 17 March 2026**

*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.*