

KENT COUNTY COUNCIL

GOVERNANCE AND AUDIT COMMITTEE

MINUTES of a meeting of the Governance and Audit Committee held at County Hall, Maidstone on Wednesday, 19 September 2007.

PRESENT: Mr C G Findlay (Chairman), Mr R L H Long, TD (Vice-Chairman), Mr A R Chell, Ms A Harrison (substitute for Mrs M Newell), Mr C J Law, Mr W V Newman, 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 Financial Management, Mr A Wood; the Head of Audit and Risk, Mrs J Dawson (with Mrs J Armstrong, Mr S Rooney and Mr L Streams); the Head of Finance and Asset Management, Mr D Shipton; the Chief Accountant, Mrs C Head; and the Democratic Services Officer, Mr A Tait.

ALSO IN ATTENDANCE: Mr D Wells of the Audit Commission.

UNRESTRICTED ITEMS

27. Minutes

RESOLVED that:-

- (a) the Minutes of the meeting held on 29 June 2007 are correctly recorded and that they be signed by the Chairman; and
- (b) draft Minutes of future meetings of the Committee be circulated upon clearance by the Chairman

28. Dates of Future Meetings

The Committee agreed the following meeting dates:-

Tuesday, 4 December 2007;
Wednesday, 5 March 2008;
Monday, 30 June 2008;
Wednesday, 17 September 2008;
Tuesday, 2 December 2008;
Wednesday, 4 March 2009;
Tuesday, 30 June 2009.

29. Appointment of Head of Audit and Risk *(Item 5 – Report by Head of Audit and Risk)*

RESOLVED that the report be noted.

30. Future agenda planning – focusing of the big issues

(Item 6 – Report by Head of Audit and Risk)

(1) Members of the Committee were invited to give their views on the issue to consider to either the Director of Finance or the Head of Audit and Risk by the end of October 2007.

(2) RESOLVED that:-

(a) the report be noted; and

(b) a risk analysis workshop for Members of the Committee be held annually.

31. Value for Money in Libraries

(Item 7 – Report by Head of Audit and Risk)

RESOLVED to note:-

(a) Key findings of Phase 1 of the Value for Money review of Libraries; and

(b) that a report on process of the first two Value for Money reviews will be made to the next meeting of the Committee.

32. Statement of Accounts 2006/07

(Item 8 – Report by Director of Finance)

RESOLVED that the final ISA 260 for the 2006-07 accounts be noted.

33. Debt Recovery

(Item 9 – Report by Director of Finance)

RESOLVED that the report be noted and that further reports on this matter be provided on a six-monthly basis.

34. Arrangements for Audit and Risk from August 2007

(Item 10 – Report by Head of Audit and Risk)

RESOLVED that the Director of Finance be given delegated powers (in consultation with the Chairman, Vice-Chairman and Opposition Group Spokesmen of the Committee) to approve the six month audit plan to March 2008.

35. Internal Audit Reporting

(Item 11 – Report by Head of Audit and Risk)

RESOLVED that the report be noted.

36. Internal Audit Reporting - Irregularities

(Item 12 – Report by Head of Audit and Risk)

RESOLVED that the report be noted.