

# KENT COUNTY COUNCIL

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## GOVERNANCE AND AUDIT COMMITTEE

MINUTES of a meeting of the Governance and Audit Committee held at County Hall, Maidstone on Friday, 30 June 2006.

PRESENT: Mr C G Findlay (Chairman), Mr R L H Long, TD (Vice-Chairman), Mr D L Brazier, Mr A R Chell, Mrs T Dean, Mr C J Law, Mr J F London, Mrs M Newell, Mr W V Newman, Mr R J Parry, Mr D Smyth, Mr M V Snelling and Mr R Tolputt.

ALSO PRESENT: Mr C Hibberd.

OFFICERS: The Director of Finance, Ms L McMullan; the Head of Democratic Services, Mr S Ballard; the Head of Financial Management, Mr A Wood; the Chief Accountant, Mrs C Head; the Head of Procurement, Mr C Greaves; the Chief Internal Auditor, Dr C Webster; and the Democratic Services Officer, Mr A Tait.

ALSO IN ATTENDANCE: Mrs J Eilbeck and Mr S Brown of Pricewaterhouse Coopers.

### UNRESTRICTED ITEMS

#### 12. Minutes

*(Item 2)*

RESOLVED that the Minutes of the meeting held on 1 March 2006 are correctly recorded and that they be signed by the Chairman.

#### 13. Ombudsman Complaints

*(Item 3 – Report by Chief Executive)*

RESOLVED that the report be noted.

#### 14. Draft Statement of Accounts

*(Item 4 – Report by Director of Finance)*

(1) A summary by PriceWaterhouseCoopers of the results of their 2005/06 audit of Kent County Council's financial statements was circulated to Members of the Committee before the meeting.

(2) The Head of Financial Management informed the Committee of two changes to the draft statement of accounts:-

- (a) the figure in the first paragraph of page 3 to read £261.408; and
- (b) the figure on page 24 for long term investments on 31 March 2005 to read 24,000 giving a consequent revised figure of 215,326 for the total long-term assets on 31 March 2005 on the same page.

(3) RESOLVED that:-

(a) the Statement of Accounts for 2005-06 be approved as amended in (2) above subject to the Chairman, Vice-Chairman and opposition Group Spokesman being informed of any changes which may be made to the Accounts and being given a copy of the final accounts following completion of the external audit; and

- (b) the Finance Staff in all Directorates be congratulated for their work in producing the Statement of Accounts with exemplary speed.

**15. Financial Regulations**

*(Item 5 – Report by Director of Finance)*

RESOLVED that the report be noted.

**16. External Audit Fee and 2006/07 Joint Audit and Inspection Plan**

*(Item 6 – Report by Director of Finance)*

RESOLVED that:-

- (a) the 2006/07 Joint Audit and Inspection Plan and the audit fee for 2006/07 be approved;
- (b) the Director of Finance be requested to note the Committee's wish for the Business Risks associated with Schools Cluster arrangements to be audited; and
- (c) a further report be made to the next meeting of the Committee enabling it to identify which other areas of the Authority's work it would wish to see audited.

**17. Code of Practice on Contracts and Tenders**

*(Item 7 – Report by Director of Finance)*

RESOLVED that the amendments to Sections 4.6 and 5 of the Code of practice for Contracts and Tenders be approved together with the parallel amendments to Appendix 5 of the Council's Constitution.

**18. Internal Audit Annual Report 2005/06**

*(Item 8 – Report by Chief Internal Auditor)*

RESOLVED that the Internal Audit Annual Report 2005/06 be received.

**19. Internal Audit Reporting**

*(Item 9 – Report by Chief Internal Auditor)*

RESOLVED that the report be noted.

**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, 3 and 7 of Part 1 of Schedule 12A of the Act)*

**20. Internal Audit Reporting – Irregularities**

*(Item 11 – Report by Chief Internal Auditor)*

- (1) The Chief Internal Auditor provided brief details of all irregularities cases completed during the period February 2006 to May 2006.
- (2) RESOLVED that the report be noted.

**21. Safe Recruitment of People Working with Children**

*(Item 12 – Report by Chief Internal Auditor)*

- (1) The Chief Internal Auditor reported on the outcome of an Internal Audit review on recruitment checks undertaken on Social Services staff, agency staff and volunteers working with children.
- (2) RESOLVED that the report be received.