

DIRECTORS STATEMENTS

KENT COUNTY COUNCIL

DIRECTOR'S STATEMENT ON INTERNAL CONTROLS, GOVERNANCE AND RISK MANAGEMENT PROCESSES FOR YEAR ENDED 31 MARCH 2008

The Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively. In discharging this accountability, members and senior officers are responsible for putting in place proper risk management processes, governance arrangements and internal controls to ensure the proper stewardship of the resources at its disposal.

As a Director I have responsibility for maintaining a system of risk management; suitable governance arrangements; and of sound internal controls; within my directorate to support the achievement of corporate and directorate objectives.

The governance arrangements in place ensure that services are measured in terms of the quality of services for users, are delivered in accordance with the authority's objectives and for ensuring that they represent the best use of resources. Roles and responsibilities are clearly defined and communicated with clear delegation arrangements.

The risk management system identifies principal risks and the existing internal controls in place to manage the risks. It puts action in place to test key controls and if appropriate new controls are introduced in order to manage them more efficiently, effectively and economically. The system of internal controls is designed to manage rather than eliminate the risk of failure to achieve objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

I am also responsible for reviewing the effectiveness of the system of internal controls in place during 2007/08. My review has taken into account the following

- (i) Outcomes from risk assessment and evaluation
- (ii) Self-assessments of key service areas within the department
- (iii) Internal audit reports and results of follow ups regarding implementation of recommendations
- (iv) Outcomes from reviews of services by other bodies including, Inspectorates, external auditors etc
- (v) Linkage between business planning and the management of risk

Improvements have already been made to controls in certain areas during the year as follows:

- * Quality, currency and availability of information
- * Non performance of contractors
- * Communication with client directorates

and I have also identified certain areas where key internal controls still need to be enhanced. These are as follows:

- * Business Continuity
- * Effects of climate change on KCC estate and Property Group activities
- * Revise Legionella policy to reflect changes in legislation
- * Revise Asbestos policy to reflect changes in legislation

Action plans to introduce these improvements have been developed and I am satisfied that these steps will enhance the system of internal controls and will be monitoring to ensure their implementation and operation. I am also satisfied that except for these matters a sound system of internal control has been in place throughout the financial year and is ongoing.

Signed

..... Mike Bentley

Director

..... DIRECTOR OF PROPERTY

Date

..... 18 April 2008