

Meeting: **Audit and Governance Committee**  
Date: **27 May 2021**  
Time: **7.00 pm**  
Place: **Council Chamber - Civic Centre Folkestone**

To: **All members of the Audit and Governance Committee**

The committee will consider the matters, listed below, at the date, time and place shown above. The meeting will be open to the press and public.

Members of the committee, who wish to have information on any matter arising on the agenda, which is not fully covered in these papers, are requested to give notice, prior to the meeting, to the Chairman or appropriate officer.

Due to current social distancing guidelines, only 6 seats are available for members of the public at meetings in the Council Chamber. These seats will be reserved for those speaking or participating at the meeting, and the remaining available seats will be given on a first come, first served basis.

Members of the public are encouraged to view the meeting online if they are not to address the meeting. Meetings will be streamed live to the internet, and can be viewed at:

<https://folkestone-hythe.public-i.tv/core/portal/home>

Further information on attending council meetings can be found at [Advice for public attendance](#)

1. **Apologies for Absence**
2. **Declarations of Interest (Pages 3 - 4)**

Members of the committee should declare any interests which fall under the following categories:

### **Queries about the agenda? Need a different format?**

Contact Committee Services – [Tel:01303 853265/3267](tel:01303853265)  
Email: [committee@folkestone-hythe.gov.uk](mailto:committee@folkestone-hythe.gov.uk) or download from our website  
[www.folkestone-hythe.gov.uk](http://www.folkestone-hythe.gov.uk)

- a) disclosable pecuniary interests (DPI);
- b) other significant interests (OSI);
- c) voluntary announcements of other interests.

3. **Minutes (Pages 5 - 14)**

To consider and approve, as a correct record, the minutes of the meetings held on 4 March 2021 and 19 April 2021.

4. **Grant Thornton Risk Assessment Work (Pages 15 - 56)**

Grant Thornton are seeking confirmation from the Committee about how it gains assurance from management and from the S151 Officer on the management processes in place. Their request includes a series of questions on fraud, laws and regulations. The proposed responses are enclosed.

5. **Accounting Policies 2020/21 (Pages 57 - 72)**

Accounting Policies are the specific principles, bases, conventions, rules and practices applied by an authority in preparing and presenting financial statements. This report presents the Accounting Policies proposed to be adopted for the 2020/21 financial statements.

6. **Grant Thornton Audit Plan for the Year Ended 31 March 2021 (Pages 73 - 104)**

The report presents the Grant Thornton Audit Plan, which focuses on their proposed work on auditing the statement of accounts for 2020/21 and an update on the audit fees.