

## **Audit and Governance Committee**

Held at:	Council Chamber - Civic Centre Folkestone
Date	Thursday, 27 May 2021
Present	Councillors Mrs Ann Berry (Vice-Chair), Laura Davison, Philip Martin (Chairman), Terence Mullard and Rebecca Shoob
Apologies for Absence	None
Officers Present:	Kate Clark (Case Officer - Committee Services), Cheryl Ireland (Chief Financial Services Officer), Sue Lewis (Committee Services Officer) and Charlotte Spendley (Director of Corporate Services)
Others Present:	Andy Vanburen (A and G Independent Member) and Paul Dossett (Grant Thornton)

### **73. Declarations of Interest**

There were no declarations of interest.

### **74. Minutes**

The minutes of the meetings held on 4 March and 19 April 2021 were submitted, approved and signed by the Chairman.

### **75. Grant Thornton Risk Assessment Work**

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 included a series of questions on fraud, laws and regulations.

Proposed by Councillor Rebecca Shoob  
Seconded by Councillor Terence Mullard and

#### **Resolved:**

- 1. To receive and note Report AuG/21/01.**

(Voting: For 5; Against 0; Abstentions 0)

Proposed by Councillor Mrs Ann Berry  
Seconded by Councillor Rebecca Shoob and

**Resolved:**

- 2. To note the proposed response from management to Grant Thornton's requests, appendix 1 to the report.**

(Voting: For 5; Against 0; Abstentions 0)

Proposed by Councillor Laura Davison  
Seconded by Councillor Mrs Ann Berry and

**Resolved:**

- 3. That members contributions to the proposed response from the Chairman to Grant Thornton's requests, appendix 2 to the report, are submitted to the Director of Corporate Services within the next 4 weeks.**

(Voting: For 4; Against 0; Abstentions 2)

**76. Accounting Policies 2020/21**

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

Proposed by Councillor Mrs Ann Berry  
Seconded by Councillor Rebecca Shoob and

**Resolved:**

- 1. To receive and note Report AuG/21/02.**

(Voting: For 4; Against 0; Abstentions 1)

Proposed by Councillor Rebecca Shoob  
Seconded by Councillor Mrs Ann Berry and

**Resolved:**

- 2. To approve the Accounting Policies 2020/21.**

(Voting: For 4; Against 0; Abstentions 1)

**77. Grant Thornton Audit Plan for the Year Ended 31 March 2021**

The report presented 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.

Paul Dossett, Grant Thornton presented the report paying particular attention to the significant risk areas, group accounts and value for money (VFM) arrangements.

Proposed by Councillor Terence Mullard  
Seconded by Councillor Rebecca Shoob and

**Resolved:**

- 1. To receive and note Report AuG/21/03.**

(Voting: For 5; Against 0; Abstentions 0)

Proposed by Councillor Mrs Ann Berry  
Seconded by Councillor Terence Mullard and

**Resolved:**

- 2. To consider Grant Thornton's Audit Plan for the year ended 31 March 2021 and audit fees as outlined in the appendix to the report.**

(Voting: For 4; Against 0; Abstentions 1)