

## KENT AND MEDWAY FIRE AND RESCUE AUTHORITY

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MINUTES of the Meeting of the Audit and Governance Committee held on Wednesday, 6 November 2024 at Kent Fire and Rescue Service Headquarters, The Godlands, Tovil, Maidstone, Kent, ME15 6XB.

PRESENT: - Mr A Booth, Mr A Brady (*substitute for Ms J Meade*), Mr P Cole, Mr D Crow-Brown, Mr M Hood, Mr B Kemp, Mr V Maple, Mr J McInroy, and Ms J Waterman – Independent Member

APOLOGIES: - Mr N Collor, Ms J Meade and Mr C Simkins.

OFFICERS:- The Chief Executive, Miss A Millington, the Director, Finance and Corporate Services, Mrs A Hartley, Director, Protection, Prevention, Customer Engagement and Safety, Mr J Quinn; Director, Response and Resilience, Mr M Deadman; Assistant Director, Response, Mr N Griffiths, Head of Policy, Dr O Thompson, Head of Finance, Treasury and Pensions, Mr B Fullbrook; Head of Finance, Treasury and Pensions, Ms N Walker and the Clerk to the Authority, Mrs M Curry.

ALSO IN ATTENDANCE: - Ms C Valmond the Authority's Monitoring Officer, Mr P Cuttle, Grant Thornton, Ms L Taylor and Mr R Smith Kent County Council (KCC) Internal Audit.

### UNRESTRICTED ITEMS

#### 1. Election of Chair for 2024/25

Mr Brady moved; Mr Kemp seconded that Mr Vince Maple be elected Chair of the Committee.

#### 2. Election of Vice Chair for 2024/25

Mr Maple moved; Mr Crow-Brown seconded that Mr Barry Kemp be elected Vice Chair of the Committee.

#### 3. Chair's Announcements

- (1) The Chair thanked James Flannery from KCC's Counter Fraud Team who provided Members of the Committee with Fraud training prior to the meeting.
- (2) The Chair welcomed Claudette Valmond, the Authority's Monitoring Officer to the meeting.
- (3) The Chair welcomed Russell Smith and Louise Taylor from KCC's Internal Audit to the meeting.
- (4) The Chair welcomed Paul Cuttle from Grant Thornton to the meeting.

#### 4. Membership

*(Item A5)*

The membership for the Audit and Governance Committee for 2024/25 was noted.

#### 5. Minutes

*(Item A6)*

- (1) RESOLVED that:
  - (a) The minutes of the Audit and Governance Committee held on 25 April 2024 be signed as a true and correct record.

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**6. Annual Governance Statement 2023/24**

*(Item B1 – Report by Director Finance and Corporate Services)*

- (1) The Committee considered the Authority's Annual Governance Statement for 2023/24 the preparation of which followed completion of the annual internal self-assessment process.
- (2) The Annual Governance Statement provides an analysis of the governance arrangements and systems of internal control along with the assessment of the Authority's effectiveness. The Statement is reviewed by the External Auditors and published alongside the Statement of Accounts each year.
- (3) RESOLVED that: -
  - (a) the Annual Governance Statement for 2023/24, attached at Appendix 1 to the report, be approved.

**7. External Auditors' Findings Report 2023/24 and Letter of Representation**

*(Item B2 – Report by Director Finance and Corporate Services)*

- (1) The Committee considered the External Auditors Audit Findings Report in relation to the 2023/24 financial year, the audit work that has been undertaken to date as well as the Letter of Representation.
- (2) Mr P Cuttle provided an update on the areas that are yet to be concluded within the Auditors review, these are detailed in Appendix 1 to the report.
- (3) Mr Maple, on behalf of the Committee, placed on record its thanks to the external auditors and officers of the authority for working together to make good progress considering the national audit issues.
- (4) RESOLVED that: -
  - (a) the matters raised in the Audit Findings Report for 2023/24, as detailed in Appendix 1 to the report, be approved.
  - (b) the Letter of Representation, as attached at Appendix 1 to the report, be approved.

**8. Annual Statement of Accounts for 2023/24 and Presentation**

*(Item B3 – Report by Director Finance and Corporate Services)*

- (1) The Committee considered the draft Statement of Accounts for 2023/24, which are currently in the process of being reviewed by the Authority's External Auditors.
- (2) The Committee was also given a presentation on the Authority's Financial Statements that provided more detail on the Comprehensive Income and Expenditure Statement (CIES), which represents the income and expenditure associated with the 2023/24 financial year; the Movement in Reserves Statement which shows the changes to resources available to the Authority over the year; the balance sheet as well as the Cash Flow Statement showing the cash payments and receipts during the year.
- (3) Mr Booth applauded the Finance and Treasury Team in the excellent management of the Authority's accounts.
- (4) RESOLVED that: -
  - (a) the 2023/24 draft Statement of Accounts, attached at Appendix 1 to the report, be approved.

- (b) the remaining contents of the report and presentation given by the Head of Finance, Treasury and Pensions be noted.

**9. Anti-Fraud and Corruption Framework 2025-2027**

*(Item B4 – Report by Director Finance and Corporate Services)*

- (1) Ahead of the Committee, Members received a training session on Counter Fraud Awareness. Mr Maple suggested that the training would be beneficial to all Members and do again prior to a full Authority meeting.
- (2) The Committee then received a report detailing the outcomes of the review of the Authority's policies and plan in support of its commitment to anti-fraud and corruption prevention. Although these documents are referred to on a regular basis, a scheduled review is planned every three years to ensure they reflect current practices.
- (3) RESOLVED that: -
  - (a) the updated Anti-Fraud and Corruption Framework, attached at Appendix 1 to the report, be approved.
  - (b) the Anti-Fraud and Corruption Plan, attached at Appendix 2 to the report, be approved.
  - (c) the inclusion of the Fighting Fraud and Corruption Locally (FFCL) Checklist be noted.

**10. Chair of the Audit and Governance Committee's Report to the Authority**

*(Item B5 – Report by Chair of the Audit and Governance Committee)*

- (1) Members considered a report which provided a detailed summary of the activities undertaken by the Audit and Governance Committee during the last year.
- (2) The report demonstrates to the Authority the effectiveness of this Committee's work in assessing and maintain the organisation's internal control environment and governance arrangements.
- (3) The Chair gave his thanks to Members, officers and external partners for their continued support and commitment to the work of the Audit and Governance Committee.
- (4) RESOLVED that: -
  - (a) the contents of the report, which will now be presented to the Authority, at its next meeting in February 2025, be approved.

**11. Mid-Year Treasury Management and Investment Update for 2024/25**

*(Item C1 – Report by Director Finance and Corporate Services)*

- (1) THE CIPFA Code of Practice on Treasury Management and the Prudential Code requires the Authority to determine and set the Treasury Management Strategy for the financial year ahead. This was agreed by the Authority at its meeting on 20 February 2024.
- (2) As a requirement of the Strategy, this Committee received a mid-year update on treasury activity undertaken and the extent of the compliance with the agreed prudential indicators.

- (2) RESOLVED that: -
  - (a) the contents of the report be noted.

**12. Internal Audit Progress Report**

*(Item C2 – Report by Director Finance and Corporate Services)*

- (1) Russell Smith and Louise Taylor from KCC's Internal Audit provided Members with an update on the audit activity to date; the Head of Internal Audit's opinion of the overall effectiveness of the Authority's framework of governance, risk management and control systems; the outcomes of the annual review of internal audit effectiveness required by regulation and an appraisal of Internal Audit's and the Authority's performance against the Key Performance Indicators set as part of the Service Level Agreement.

- (2) RESOLVED that: -
  - (a) the Internal Audit Progress Report be noted.

**13. Collaboration and Partnership Update**

*(Item C3 – Presentation by Director Protection, Prevention, Customer Engagement and Safety)*

- (1) An update was given to Members on the Authority's collaboration and partnership arrangements.
- (2) Members thanked the Director Protection, Prevention, Customer Engagement and Safety for an informative presentation.
- (3) RESOLVED that: -
  - (a) the contents of the presentation be noted.