

Meeting: **Audit and Governance Committee (Special)**
Date: **8 June 2022**
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.

This meeting will be webcast live to the council's website at <https://folkestone-hythe.public-i.tv/core/portal/webcasts>.

Please note there will be 37 seats available for members of the public, which will be reserved for those speaking or participating at the meeting. The remaining available seats will be given on a first come, first served basis.

Although social distancing measures have now ended, all attendees at meetings are kindly asked to wear face coverings, unless they are addressing the meeting.

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?

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Email: committee@folkestone-hythe.gov.uk or download from our website
www.folkestone-hythe.gov.uk

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

3. **Grant Thornton Risk Assessment Work (Pages 5 - 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.

4. **Accounting Policies 2021/22 (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 2021/22 financial statements.

5. **Grant Thornton Audit Plan for the Year Ended 31 March 2022 (Pages 73 - 102)**

The report presents the Grant Thornton Audit Plan, which focuses on their proposed work on auditing the statement of accounts for 2021/22 and an update on the audit fees.