

**GOVERNANCE, AUDIT AND PERFORMANCE COMMITTEE ADJOURNED
FROM 25 JULY 2019 held at COMMITTEE ROOM - COUNCIL OFFICES,
LONDON ROAD, SAFFRON WALDEN, ESSEX CB11 4ER, on TUESDAY, 30
JULY 2019 at 5.30 pm**

Present: Councillor E Oliver (Chair)
Councillors A Dean, G Driscoll, V Isham, A Khan, A Storah and
M Sutton

Officers in attendance: D French (Chief Executive), B Ferguson (Principal Democratic
Services Officer), E Horner (Finance Manager), A Knight
(Assistant Director - Resources), and A Webb (Director -
Finance and Corporate Services)

GAP19 AUDIT RESULTS REPORT 2018/19

The meeting held on 25 July 2019 had been adjourned due to the incompleteness of the Audit Results report. The Chair congratulated the Finance Manager and her team for ensuring the auditor's error relating to the Essex Pension Fund was brought to light and not included in the auditor's report.

The Assistant Director – Resources summarised the changes made to the Audit Results report. A list of all adjustments and how they relate to the previous report have been appended to these minutes for reference.

In response to a question from Councillor Khan regarding UDC's contribution to grant schemes, the Director – Finance and Corporate Services said next year the Council would include reference to the fact that UDC contributed a greater percentage of its budget to grant schemes than any other Council in Essex.

GAP20 STATEMENT OF ACCOUNTS 2018/19

Councillor Dean proposed seeking a reduction in the audit fee due to the auditor's error regarding the pension fund. He said this had caused officers extra work and had left the Council with additional costs.

The Director - Finance and Corporate Services said if councillors wished a letter registering the Council's disappointment with how the audit had gone could be sent to BDO and PSAA.

The Chairman added that the auditor needed to learn from this mistake and ensure that future audits were adequately resourced.

RESOLVED to approve:

- a) The Letter of Representation attached to this report as Appendix A

b) The audited 2018/19 Statement of Accounts as presented with this report

c) That a letter be sent to the auditor and copied in to the regulator PSAA expressing the Council's disappointment in the audit.

The Chair thanked the finance team for their hard work in finalising the accounts.

Councillor Khan said future reports should include a narrative telling the story of the Council's financial activity for the past year, as well as highlighting and promoting the positives that could be found in the report.

The Director – Finance and Corporate Services said a foreword would be included in future years.

The accounts were signed.

The meeting ended at 18.05.