

## **Report to the Audit & Governance Committee**



**Epping Forest  
District Council**

**Report reference: AGC-020-2009/10**  
**Date of meeting: 8 February 2010**

**Portfolio: Finance & Economic Development**

**Subject: Reports from the External Auditor – Annual Audit Letter 2008/09  
& Annual Audit Plan 2009/10**

**Responsible Officer: Bob Palmer (01992 564279).**

**Democratic Services Officer: Gary Woodhall (01992 564470).**

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### **Recommendations/Decisions Required:**

**To consider and note the reports of the external auditor.**

### **Executive Summary:**

This Committee has within its Terms of Reference the considering of reports made by the external auditor.

The first report is the Annual Audit Letter 2008/09, which summarises the key issues and key findings that have arisen from the work of the external auditor during the year. The second report is the Annual Audit Plan 2009/10, which sets out key risks and emerging issues for the 2009/10 audit.

### **Reasons for Proposed Decision:**

To comply with the Committee's Terms of Reference and ensure the proper consideration of these important reports.

### **Other Options for Action:**

There are no other options for action.

### **Report:**

1. The Annual Audit Letter 2008/09 and the Annual Audit Plan 2009/10 are attached and will be presented to the Committee by Mr Richard Bint, Partner, and Ms Lisa Clampin, Director of Assurance & Advisory.

### **Resource Implications:**

No additional resource requirements.

### **Legal and Governance Implications:**

The Use of Resources work includes a section headed "Governing the Business" and the Council is scored as performing adequately in this area.

**Safer, Cleaner and Greener Implications:**

None.

**Consultation Undertaken:**

None.

**Background Papers:**

None.

**Impact Assessments:**

Risk Management

No direct impact in terms of risk management, although it is worth noting that the Use of Resources assessment includes a review of how the Council manages significant business risks and the Council is scored as performing adequately in this area.

Equality and Diversity:

*Did the initial assessment of the proposals contained in this report for relevance to the Council's general equality duties, reveal any potentially adverse equality implications?* No

*Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken?* N/A

*What equality implications were identified through the Equality Impact Assessment process?*  
N/A.

*How have the equality implications identified through the Equality Impact Assessment been addressed in this report in order to avoid discrimination against any particular group?*  
N/A.