

Report to the Audit and Governance Committee



**Epping Forest
District Council**

Report reference: AGC-008-2019/20
Date of meeting: 12 September 2019

Portfolio: Finance and Performance

Subject: External Audit Report - 2018/19

Responsible Officer: Nick Dawe (01992 564000 Ext 2541).

Democratic Services Officer: Gary Woodhall (01992 564470).

Recommendations/Decisions Required:

- (1) To note the comments made by the external auditor concerning the Final Accounts and the process of producing the final accounts;**
- (2) To note the areas where further follow-up is required and the outstanding “Value for Money” judgement;**
- (3) To note the intent of the Authority to make any necessary adjustments to the accounts to reflect the findings and suggestions of the External Auditor;**
- (4) To note the existing and future intent of the Authority, to address any process and procedure issues associated with the Final Accounts to the satisfaction of the External Auditor by 31 December 2019;**
- (5) To approve the supplementary external audit fee of £40,000 reflecting delays and interruptions in the audit work and the extend of the audit review; and**
- (6) To delegate to the Chair of the Audit and Governance Committee on the advice of the Authority’s Section 151 Officer to make any final adjustments to the figures and text of the Final Accounts and report all such changes at the next Audit and Governance Committee.**