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## Minutes of the meeting of the Audit, Governance and Standards Committee, that was held remotely on Monday, 30 November 2020

[A YouTube recording of the meeting is to be found online.](#)

### Present:

#### Members:

Councillor G Butland	
Councillor P Channer	
Councillor A Davies	
Councillor A Hedley	Chairman
Councillor A Jackson	
Councillor R Mitchell	
Councillor Dr R Moore	
Councillor M Platt	
Councillor A Turrell	
Mr Atta Ul Haque	Independent member appointed to the committee

#### Also Present:

Janine Combrink	BDO LLP (external auditor)
David Eagles	BDO LLP (external auditor)
Barry Pryke	BDO LLP (external auditor)

#### ECC Officers:

Samantha Andrews	Investment Manager (Essex Pension Fund)
Joanna Boaler	Head of Democracy and Transparency
Christine Golding	Chief Accountant
Andy Gribben	Senior Democratic Services Officer (clerk to the meeting)
Stephanie Mitchener	Director, Finance
Paul Turner	Director, Legal and Assurance (Monitoring Officer)

### 1. Welcome and Introduction

Councillor Hedley welcomed those attending the meeting of the Audit, Governance and Standards Committee.

### 2. Remote working

Councillor Hedley reminded everyone that although members are attending the meeting remotely, they should remain engaged in the meeting, refrain from responding to emails and texts during the meeting and put all devices on silent mode.

Members were reminded to keep their microphone on mute for the duration of the meeting unless they wished to speak and to address all remarks through the Chairman.

Councillor Hedley also informed members that the meeting was to be broadcast live over the internet and would then be publicly available on the County Council's website and on YouTube after the meeting. More details were set out in the agenda. He also asked those persons watching via YouTube that if they chose to utilise the subtitle function the Council could not accept responsibility for their accuracy.

### **3. Membership, Apologies, Substitutions and Declarations of Interest**

The report of Membership, Apologies and Declarations was received, and it was noted that:

1. The membership of the Audit, Governance and Standards Committee was as shown in the report,
2. Apologies had been received from Councillor Smith
3. there were no declarations of interests.

The Chairman, Councillor Hedley reminded members that any interests must be declared during the meeting if the need to do so arose.

### **4. Minutes and Matters Arising**

The minutes of the meeting held on Monday 16 November 2020 were approved as a correct record and signed by the Chairman.

### **5. 2019/20 Audit Completion Report for Essex County Council**

The committee received report AGS/88/20 and Appendix from Nicole Wood, Executive Director, Finance and Technology and presented by Christine Golding, Chief Accountant. The report summarised the external auditor's 2019/20 Audit Completion Report for the Council which, at the time of writing the report, was nearing completion. The report included the messages arising from the audit of the Council's financial statements and the results of the work undertaken to assess its arrangements to secure value for money in the use of resources.

Members of the committee asked questions of Christine Golding and David Eagles of BDO LLP, the Council's external auditors. The questions asked and the responses may be found online on the [YouTube recording of the meeting](#).

#### **Resolved:**

The report was noted.

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**6. 2019/20 Audit Completion Report for the Essex Pension Fund**

The committee received report AGS/89/20 and appendix from Nicole Wood, Executive Director, Finance and Technology and Samantha Andrews, Investment Manager (Essex Pension Fund) and presented by Christine Golding, Chief Accountant. The report summarised the external auditor's 2019/20 Audit Completion Report for the Essex Pension Fund. It included the messages arising from the external audit of the Essex Pension Fund's financial statements.

Members of the committee asked questions of Christine Golding and David Eagles of BDO LLP, the Council's external auditors. The questions asked and the responses may be found online on the [YouTube recording of the meeting](#).

**Resolved:**

The report was noted.

**7. 2019/2020 Statement of Accounts**

The committee received report AGS/90/20 and appendix from Nicole Wood, Executive Director, Finance and Technology and presented by Christine Golding, Chief Accountant.

The report explained the role of the Audit, Governance and Standards Committee in relation to approval of the 2019/20 Statement of Accounts; considered the matters raised in the External Auditor's 'Audit Completion Reports' (presented elsewhere on the Agenda) in relation to the audit of the Council's accounts for 2019/20 and those for the Essex Pension Fund; presented an updated draft of the Council's 2019/20 Statement of Accounts, which has been amended to address matters arising during the 'final accounts audit' carried out by BDO LLP and presented an updated draft of the Council's 2019/20 Annual Governance Statement.

Members of the committee asked questions of Christine Golding and David Eagles of BDO LLP, the Council's external auditors. The questions asked and the responses may be found online on the [YouTube recording of the meeting](#).

**Resolved:**

The Committee

- i. Noted the matters raised in the External Auditor's 'Audit Completion Reports' (presented elsewhere on the Agenda);
- ii. Agreed not to adjust the 2019/20 Statement of Accounts for the non-material unadjusted misstatements and unadjusted disclosure omissions and improvements identified within the Audit Completion Reports for the Council and Pension Fund;

- iii. Approved the updated draft of the 2019/20 Annual Governance Statement, which is included in the Statement of Accounts document (pages 201 to 222 of Appendix A);
- iv. Approved the updated draft of the 2019/20 Statement of Accounts (attached as Appendix A to the report); and
- v. Noted the representations that the Executive Director for Finance and Technology and Chairman of the Committee will make on behalf of the Council and the Essex Pension Fund (as set out within the Letters of Representation appended to the Audit Completion Reports for the Council and the Essex Pension Fund, which were presented elsewhere on the Agenda).

## **8. Work Programme**

The committee received report AGS/91/20 presented by the Director, Legal and Assurance that detailed the planned ongoing programme of work.

Members were reminded that the work programme was subject to regular revisions and change.

### **Resolved**

The report was noted.

## **9. Date of the Next Meeting**

The committee noted that the next scheduled meeting would be held on Monday 22 March 2021 at 10.30am virtually via ZOOM (to be advised) and would be preceded by a private meeting for AGS members only.

## **10. Dates of Future Meetings**

The committee noted that the meeting dates for the 2021 - 22 municipal year were scheduled to be 7 June, 26 July, 27 September and 15 November 2021 and 17 January 2022

**Chairman**