

**THE MINUTES OF THE EXTRAORDINARY MEETING  
OF THE DISTRICT COUNCIL OF EASINGTON  
HELD ON TUESDAY 30 SEPTEMBER 2008**

Present: Councillor R. Taylor (Chair)

Councillors Mrs. M. Baird, Mrs G Bleasdale, B. Burn, R. Burnip, R Crute, R. Davison, Mrs S. Forster, Mrs J. Freak, J.Haggan, A. J. Holmes, Mrs E. Huntington, Mrs A.E. Laing, T. Longstaff, Mrs J. Maitland, Mrs J. Maslin, Mrs S. Mason, K. McGonnell, D. Milsom, D. Myers, A. Napier, Mrs A. Naylor, G. Patterson, G. Pinkney, D. Raine, F. Shaw, P. Stradling, D. J. Taylor-Gooby, R. J. Todd, T. Unsworth and C. Walker

**1. ANNUAL GOVERNANCE REPORT 2007/2008**

C Waddell, District Auditor and R Walker, Audit Manager from the Audit Commission were in attendance to discuss the Annual Governance Report for 2007/2008, a copy of which had been circulated to each Member.

C Waddell explained that the report summarised the findings from the 2007/8 Audit and identified the key issues for consideration by the Council before the Audit Commission issued it's opinion, conclusion and certificate.

An unqualified opinion would be issued on the financial statements and a copy of the draft report was attached at Appendix 3. In discussing these, he referred to an issue outside of the Council's control relating to the Durham County Pension Fund which had required an adjustment to the statements. Details were set out in the report.

The Audit Commission was also required to issue an opinion on the Council's corporate arrangements for securing economy, efficiency and effectiveness in it's use of resources. These arrangements were assessed as adequate in all twelve areas and the Audit Commission proposed to issue an unqualified conclusion. He added that it was a credit to the organisation that the Council had maintained adequate systems of internal control, risk management and financial management, despite the uncertainty brought about by the local government review.

He continued that there had been no issues requiring the Audit Commission to exercise formal audit powers, nor were there any issues to report in relation to independence. The fee proposals had been reported as part of the Audit Plan for 2007/8 and the report provided details of the outturn fee against that Plan.

To conclude, he stated that the Annual Governance Report for 2007/8 was a very positive report, and asked Members to approve the representation letter on behalf of the Council, as detailed in Appendix 1.

**RESOLVED** that the information given, be noted and the representation letter on behalf of the Council, be approved.

**2. THE STATEMENT OF ACCOUNTS 2007/2008**

Consideration was given to the report of the Director of Finance and Corporate Services which sought approval to the re-submitted accounts for the year ended 31 March 2008, a copy of which had been circulated to each Member.

The Director reported that The Accounts and Audit Regulations set out the requirements for the production and publication of the Statement of Accounts. They required the statements to be presented to Members for approval by 30 June each year, however where material issues arose during the audit it was recommended that accounts were amended to reflect those changes and re-submitted for further approval by the Council.

The Statement of Accounts was presented within the statutory timescales however during the audit an issue arose concerning the information provided by the Actuary in respect of the Durham County Pension Fund to which this Council was an admitted body. This was referred to by the Audit Commission in the Annual Governance Report.

The changes did not affect the overall operational financial performance of the Council reported previously. Actuarial gains were arrived at by establishing the difference between the expected and actual returns on the pension fund investments at the year end, and adjustments to the accounts were as described in paragraph 3.4 in the report. There was no effect on the final revenue outturn position.

**RESOLVED** that the information given, be noted and the Statement of Accounts for the year ended 31 March 2008, be approved.

JE/CB/COM/DIST/081001  
6 October 2008