

**Agenda item 3**

<b>Report title:</b> 2019/20 Audit Completion Report for Essex County Council		<b>AGS/88/20</b>
<b>Report to Audit, Governance and Standards Committee</b>		
<b>Report author:</b> Nicole Wood, Executive Director, Finance and Technology		
<b>Date of meeting:</b> 30 November 2020		<b>For:</b> Noting
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<b>Divisions affected:</b> All Essex		

**1. Purpose of report**

- 1.1 The purpose of this report is to present BDO's 2019/20 Audit Completion Report for the Council, as appended.

**2. Recommendations**

- 2.1 None – the report is for information only.

**3. Background and proposals**

- 3.1 The responsibilities of auditors are derived from statute, principally the Local Audit and Accountability Act 2014 and from the National Audit Office (NAO) Code of Audit Practice 2015.
- 3.2 The NAO Code of Audit Practice requires BDO to report to those charged with governance – the Audit, Governance and Standards Committee – on the work they have carried out to discharge their statutory audit responsibilities.
- 3.3 The attached report summarises the findings from the 2019/20 audit of the Council which, at the time of writing this report, was nearing completion. The report includes the messages arising from the audit of the Council's financial statements and the results of the work undertaken to assess our arrangements to secure value for money in our use of resources.
- 3.4 BDO welcome the opportunity to discuss this report with the Committee.

#### **4. Policy context and Outcomes Framework**

- 4.1 The Audit Completion Report presents BDO's opinion on the Council's Statement of Accounts and conclusion on its arrangements to secure economy, efficiency and effectiveness.
- 4.2 The Statement of Accounts provides a financial representation of activities against the Organisation Strategy.

#### **5. Financial Implications**

- 5.1 There are no specific financial implications associated with this report.

#### **6. Legal Implications**

- 6.1 There are no legal implications associated with this report.

#### **7. Staffing and other resource implications**

- 7.1 There are no staffing or other resource implications associated with this report.

#### **8. Equality and Diversity implications**

- 8.1 There are no equality and diversity implications associated with this report.

#### **9. List of appendices**

- 9.1 2019/20 Audit Completion Report for Essex County Council

#### **10. List of Background Papers**

- 10.1 None