

agenda item 4	
AGS/27/19	
Report title: 2018/19 Audit Plans for Essex County Council and the Essex Pension Fund	
Report to Audit, Governance and Standards Committee	
Report author: Margaret Lee – Executive Director of Corporate and Customer Services	
Date of meeting: 25 March 2019	For: Information
Enquiries to <i>Margaret Lee,</i> <i>Executive Director for Corporate and Customer Services</i> Tel. No: 03330 134558	
Divisions affected: All Essex	

1. Purpose of report

- 1.1 The purpose of this report is to present BDO LLP's 2018/19 Audit Plans for the County Council and for the Essex Pension Fund, as appended.

2. Recommendations

- 2.1 None – the report is for information only.

3. Background

- 3.1 The Audit Plans explain how BDO LLP intends to carry out their responsibilities as auditor of the County Council and the Essex Pension Fund. Specifically, they provide the Committee with a basis to review BDO's approach and scope for the 2018/19 audits, to ensure that they are aligned with the Committee's expectations.
- 3.2 The plans summarise BDO's initial assessment of the key risks driving the development of an effective audit for the County Council and the Essex Pension Fund and outline their planned audit strategy in response to those risks.
- 3.3 BDO welcome the opportunity to discuss these plans with the Committee.

4. Policy context and Outcomes Framework

- 4.1 The Audit Plans explain the approach that BDO intends to take to provide their opinion on the Statement of Accounts of Essex County Council and the Essex Pension Fund, and on the Council's arrangements to secure value for money in the use of resources.
- 4.2 The Statement of Accounts provides a financial representation of activities against the Corporate Plan.

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

- **Appendix A** – 2018/19 Audit Plan for Essex County Council.
- **Appendix B** – 2018/19 Audit Plan for Essex Pension Fund.

10. List of Background Papers

- 10.1 None