

Audit and Governance Committee

29 June 2009

Report of the Assistant Director of Resources (Customer Service & Governance)

Audit Commission Revised Plan 2008/09 and Audit and Inspection Plans 2009/10

Summary

1. This report presents the following plans and associated fee structures from the council's external auditor, the Audit Commission:
 - Supplementary Opinion Audit Plan 2008/09 (Annex 1)
 - Annual Audit Plan 2009/10 (Annex 2)
 - Annual Inspection Plan 2009/10 (Annex 3).

Background

2. The separate audit and inspection plans set out the work to be conducted by:
 - the District Auditor, who has taken account of
 - the inherent audit risks arising from previous audit work carried out at the council including Internal Audit work and previous CPA findings;
 - the requirements of the Code of Audit Practice in discharging their statutory responsibilities in the conduct of the audit.
 - the Comprehensive Area Assessment (CAA) Lead, who has based the plan on the risk-based approach to inspection planning as set out in the Comprehensive Area Assessment (CAA) framework and associated guidance.

Consultation

3. The Plan has been consulted on with the relevant responsible officers and Corporate Management Team members prior to it being reported to those members charged with governance at the council.

Options

4. Not relevant for the purpose of the report.

Analysis

5. Analysis of fee structures are contained in the attached reports

Corporate Priorities

6. This report contributes to the overall effectiveness of the council's governance and assurance arrangements contributing to an 'Effective Organisation'.

Implications

7.
 - (a) **Financial** – The fees can be contained within the 2009/10 budget for external audit fees.
 - (b) **Human Resources (HR)** - There are no implications.
 - (c) **Equalities** - There are no implications.
 - (d) **Legal** - There are no implications.
 - (e) **Crime and Disorder** - There are no implications.
 - (f) **Information Technology (IT)** - There are no implications.
 - (g) **Property** - There are no implications.

Risk Management

8. The council will fail to properly comply with legislative and best practice requirements to provide for the proper audit of the authority. Any failure to do so would be unlawful, and its Use of Resources score in future CAA assessments could be adversely affected.

Recommendations

9. Members are asked to:
 - a) consider the matters set out in the Audit Plans presented by the District Auditor and the CAA Lead Inspector;

Reason

To ensure the effective deployment of scarce external audit resources to best effect.

b) agree the Plans having first considered whether they sufficiently reflect the audit needs and interests of the council.

Reason

To ensure that the external audit and inspection process contributes effectively to the council's system of internal control.

Contact Details

Author:

Pauline Stuchfield
Assistant Director (Customer Service
& Governance)
Telephone: 01904 551706

Chief Officer Responsible for the report:

Ian Floyd
Director of Resources
Telephone: 01904 551100

Report Approved

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Specialist Implications Officers

Wards Affected: Not applicable

All

For further information please contact the author of the report

Background Papers:

None

Annexes

Supplementary Opinion Audit Plan 2008/09 (Annex 1)
Annual Audit Plan 2009/10 (Annex 2)
Annual Inspection Plan 2009/10 (Annex 3).