

Audit and Governance Committee

15 February 2010

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

Audit Commission Opinion Audit Plan 2009/10

Summary

1. This report presents the Audit Commission's Opinion Audit Plan for 2009/10 which is attached as the annex to this report.

Background

2. The opinion audit plan sets out the detailed work to be conducted by the District Auditor in relation to the audit of financial statements 2009/10. In this Plan he has taken account of:
 - national risks
 - the inherent audit risks arising from previous audit work carried out at the council including Internal Audit work and previous inspection findings;
 - the requirements of the Code of Audit Practice in discharging their statutory responsibilities in the conduct of the audit.
3. The fees remain as notified to the Committee in June 2009.

Consultation

4. The Plan has been consulted on with the relevant responsible officers within the Resources Directorate prior to it being reported to those members charged with governance at the council.

Options

5. Not relevant for the purpose of the report.

Analysis

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

Corporate Priorities

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

Implications

8.
 - (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

9. 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

10. Members are asked to:
 - a) consider the matters set out in the Opinion Audit Plan presented by the District Auditor;

Reason

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

- b) agree the Plan 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

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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

Opinion Audit Plan 2009/10