

Audit and Governance Committee

26 April 2010

Report of the Assistant Director of Customer & Business Support Services
(Customer Service & Governance)

Audit Commission Audit Plan 20010/11

Summary

1. This report presents the audit plan and associated fee structure of the council's external auditor, the Audit Commission. The Plan is attached at Annex A.
2. The draft Inspection Plan for 20010/11 which covers the Comprehensive Area Assessment is still under discussion and will be presented to the June or July meeting of this committee.

Background

3. The audit plan sets 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 Organisational Assessment findings in the Comprehensive Area Assessment (CAA) ;
 - the requirements of the Code of Audit Practice in discharging their statutory responsibilities in the conduct of the audit.

Consultation

4. The Plans have been consulted on with the relevant responsible officers prior to them 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 20010/11 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 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 it sufficiently reflects 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



Date 13.4.10

Specialist Implications Officers

Wards Affected: Not applicable

All

For further information please contact the author of the report

Background Papers:

None

Annexes

Annual Audit Plan 20010/11 (Annex A)