

## **Audit and Governance Committee**

28 July 2010

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

### **Audit Commission Audit Progress Report 2009/10**

#### **Summary**

1. This report presents an update on progress in delivering the 2009/10 Audit Plan from the Council's external auditor, the Audit Commission, including any requirements from 'those charged with governance' (the Audit & Governance Committee in City of York Council)
2. It also looks at 2010/11 audit fees and other developments including recent national activity.

#### **Background**

3. The Audit Commission's 2009/10 Audit Plan was set out in the fee letter presented to the Audit and Governance Committee in June 2009. The report gives an update on the progress against that plan including:
  - Opinion on the financial statements
  - Grant claim certification
  - Use of resources and VFM conclusion
  - Compliance with international auditing standards (including assurances required from those charged with governance).
4. The report also promotes some of the national work undertaken by the Audit Commission reported over the last three months. Another item later on this agenda, captures Audit Commission reports issued since the end of January 2010 (a small number of items only are repeated).

#### **Consultation**

5. The progress report and particularly those items in paragraph 3 above have been discussed with key council officers.

## **Options**

6. Not relevant for the purpose of the report.

## **Analysis**

7. Not relevant for the purpose of the report.

## **Corporate Priorities**

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

## **Implications**

9.
  - (a) **Financial** – The fees can be contained within the 2009/10 and 2010/11 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**

10. The report outlines any risks arising from the work of the Audit Commission and the response from council officers in managing those risks.

## **Recommendations**

11. Members are asked to consider the content of the progress report, note its findings and matters arising.

### *Reason*

*To ensure the Committee is fully aware of the current activity of the external auditors and any issues that could affect the council's system of internal control*

## Contact Details

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Report Approved



Date 15.7.10

## Specialist Implications Officers

Wards Affected: Not applicable

All

For further information please contact the author of the report

### Background Papers:

Audit Commission Audit Plan 2009/10 - 29 June 2009  
Audit Commission Audit Plan 2010/11 - 26 April 2010

### Annexes

Audit Commission Audit Progress Report 2009/10