

Audit and Governance Committee

2nd April 2012

Report of the Assistant Director of CBSS (Financial Services)

Audit Commission Opinion Audit Plan 2011/12

Summary

1. This report presents the Audit Commission's Opinion Audit Plan for 2011/12 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 2011/12. 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 for this work remain as notified to the Committee in April 2011.

Consultation

4. The Plan has been consulted on with the relevant responsible officers within the Customer & Business Support Services 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 2011/12 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.

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**



Date 20th March
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Specialist Implications Officers N/A

Wards Affected: Not applicable

All

For further information please contact the author of the report

Background Papers:

None

Annexes

Opinion Audit Plan 2011/12