

<b>DECISION-MAKER:</b>	AUDIT COMMITTEE		
<b>SUBJECT:</b>	AUDIT COMMISSION: AUDIT AND INSPECTION PLAN PROGRESS REPORT		
<b>DATE OF DECISION:</b>	23 JUNE 2010		
<b>REPORT OF:</b>	CHIEF INTERNAL AUDITOR		
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#### **STATEMENT OF CONFIDENTIALITY**

NOT APPLICABLE

#### **SUMMARY**

The audit and inspection plan is based on the Audit Commission's risk-based approach to audit planning as set out in the Code of Audit Practice. An update on progress against the Plan(s), together with reports issued, is attached as appendices to this report.

The Audit Opinion Plan sets out the work proposed to be undertaken for the audit of financial statements 2009/10. The plan reflects:

- Audit work specified by the Audit Commission for 2009/10;
- Current national risks relevant to local circumstances; and
- Local risks

#### **RECOMMENDATIONS:**

- (i) That the Audit Committee notes the Audit Commissions reports as attached.

#### **REASONS FOR REPORT RECOMMENDATIONS**

1. The Audit Committee's Terms of Reference require it to be satisfied and provide assurance to the Standards and Governance Committee that appropriate action is being taken on risk and internal control related issues identified by the external auditors. Specifically, the Committee has responsibility for oversight of the reports of external audit.

#### **CONSULTATION**

2. The reports, as attached, have been discussed and agreed with the appropriate officers.

#### **ALTERNATIVE OPTIONS CONSIDERED AND REJECTED**

3. None.

## **DETAIL**

4. The following Audit Commission reports are attached for consideration in the appendix:

- Progress report – June 2010
- Audit Opinion Plan – May 2010

The external auditor will be in attendance at the Committee meeting to answer any questions.

## **FINANCIAL/RESOURCE IMPLICATIONS**

### **Capital**

5. None

### **Revenue**

6. None

### **Property**

7. None

### **Other**

8. None

## **LEGAL IMPLICATIONS**

### **Statutory power to undertake proposals in the report:**

9. The duties and powers of auditors appointed by the Audit Commission are set out in the Local Government Act 1999.

### **Other Legal Implications:**

10. None

## **POLICY FRAMEWORK IMPLICATIONS**

11. None

## SUPPORTING DOCUMENTATION

### Appendices

1.	Audit Commission: Progress report – June 2010
2.	Audit Commission: Audit Opinion Plan – May 2010

### Documents In Members' Rooms

	None
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### Background Documents

Title of Background Paper(s)      Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)

1.	None	
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**Background documents available for inspection at:** Internal Audit Office, North Block Basement, Civic Centre

**KEY DECISION?** N/A

**WARDS/COMMUNITIES AFFECTED:** N/A