

DECISION-MAKER:	AUDIT COMMITTEE		
SUBJECT:	AUDIT COMMISSION: AUDIT AND INSPECTION PLAN PROGRESS REPORT		
DATE OF DECISION:	18 MARCH 2010		
REPORT OF:	CHIEF INTERNAL AUDITOR		
AUTHOR:	Name:	Neil Pitman	Tel: 023 80 834616
	E-mail:	Neil.pitman@southampton.gov.uk	

STATEMENT OF CONFIDENTIALITY

Not applicable.

SUMMARY

The 2009-10 Audit and Inspection plans were presented to the Audit Committee on 24 June 2009. 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 and on the risk-based approach to inspection planning as set out in the Comprehensive Area Assessment (CAA) Framework.

An update on progress against the Plan(s), together with reports issued, is attached as appendices to this report.

The Audit Commission work is governed by the 'Code of Audit Practice' which should be read along side the 'Statement of Responsibilities of Auditors and Audit Bodies' copies of which have been made available in the Members room.

RECOMMENDATIONS:

- (i) To note 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:
 - Certification of Claims and Returns – Annual Report
 - Progress report – March 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.	Certification of Claims and Returns – Annual Report
2.	Audit Commission: Progress report – March 2010

Documents In Members' Rooms

1.	Code of Audit Practice 2008
2.	Statement of responsibilities of auditors and of audited bodies

Background Documents

Title of Background Paper(s) None

Background documents available for inspection at N/A

KEY DECISION? Not applicable.

WARDS/COMMUNITIES AFFECTED: Not applicable.