

# Progress --- Report

Southampton City Council

Audit 2009/10 & 2010/11

June 2010



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## **Status of our reports**

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/ members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
  - any third party.
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# Progress with 2009/10 audit and assessment

Report	AC key contact	Authority contact	Expected report	Reported to Audit Committee	Comment
Audit plan 2009/10	Kate Handy	Audit Committee	March 2009	24 June 2009	The initial fee letter for 2009/10 was agreed with officers in April 2009 and presented to the Audit Committee at its 24 June 2009 meeting. A detailed opinion plan has been prepared and will be discussed at the 23 June 2010 meeting of the Audit Committee.
Area Assessment Plan	Linda Krywald	Audit Committee	March 2009	24 June 2009	The letter setting out the approach and fee for the Organisational Assessment (OA) and Area Assessment (AA) was agreed with officers in April 2009 and reported to the Audit Committee at its meeting on 24 June 2009. The OA and AA reports were published in December 2009 and a briefing session for members took place on 20 January 2010.

## Progress with 2009/10 audit and assessment

Report	AC key contact	Authority contact	Expected report	Reported to Audit Committee	Comment
<b>Financial statements</b>					
Interim audit memorandum (If appropriate)	Mike Bowers	Carolyn Williamson	June 2010	N/A	<p>The pre statements audit has been completed, subject to year end testing of controls work.</p> <p>The issues arising have been discussed with key officers. There is however nothing that we need to bring to the immediate attention of the Audit Committee and therefore we will summarise our findings in a report covering both our pre statements work and the audit of the financial statements.</p>
Annual Governance Report (ISA260)	Kate Handy	Standards and Governance Committee	September 2010		
Accounts opinion	Kate Handy	Standards and Governance Committee	September 2010		
Final Accounts memorandum (If appropriate)	Mike Bowers	Carolyn Williamson	October 2010		
<b>Use of Resources</b>					
Use of Resources	Kate Handy	Brad Roynon	September 2010		<p>Following the announcement of the abolition of CAA we will not be issuing scores for Use of Resources. We will use the work we have completed to date to enable us to arrive at our value for money conclusion. Any significant findings from our work will be reported in the Annual Audit Letter.</p>

## Progress with 2009/10 audit and assessment

Report	AC key contact	Authority contact	Expected report	Reported to Audit Committee	Comment
Building Schools for the Future - overview (if necessary)	Jane Burns	Clive Webster	N/A		The approval of the outline business case for this project has now been received by the Council. We have appraised Board minutes and discussed progress with officers. We understand that the main risk is a potential change in government policy. At this stage there are no issues that we need to bring to the Audit Committee's attention.
Highways maintenance	Tim Thomas Gordon Westley	Nick Johnson	Updates as necessary	25 January 2010	The report was presented at the January 2010 meeting of the Audit Committee.
<b>Use of Resources (continued)</b>					
Data Quality Spot checks (If necessary)	Mike Bowers	Joy Wilmot-Palmer	N/A	N/A	The DQ spot checks have been completed and have been used to inform our UoR work and the 2009/10 value for money conclusion. There are no issues that we need to bring to the Audit Committee's attention.
<b>Certification of grant claims and returns</b>					
Annual report	Mike Bowers	Carolyn Williamson	March 2010	18 March 2010	The report was presented to the Audit Committee on 18 March 2010.
<b>Inspection</b>					
Short Notice Inspection (Pilot) –Local authority strategic housing services	Julie Watts	Nick Murphy	June 2009	25 January 2010	The report was presented at the January 2010 Audit Committee.

# Progress with 2010/11 audit and assessment

Report	AC key contact	Authority contact	Expected report	Reported to Audit Committee	Comment
Audit plan 2010/11	Kate Handy	Audit Committee	June 2010	June 2010	<p>The initial fee letter for 2010/11 is included on the agenda for this meeting. It is based upon the results of our previous audit work and the Audit Commission's fee scale for 2010/11. It will be amended when the Audit Commission has completed its review of the work it requires auditors to complete to arrive at their value for money conclusion.</p> <p>A more detailed opinion plan will be prepared and discussed with officers when the audit for 2009/10 has been completed.</p>
Comprehensive Area Assessment Plan	Lind Krywald	Audit Committee	June 2010	June 2010	<p>Our work on CAA has been halted following the government's decision to abolish CAA. We have therefore withdrawn this plan.</p>

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# The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

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