

<b>DECISION-MAKER:</b>	AUDIT COMMITTEE
<b>SUBJECT:</b>	AUDIT COMMISSION: AUDIT AND INSPECTION PROGRESS REPORT
<b>DATE OF DECISION:</b>	3 FEBRUARY 2011
<b>REPORT OF:</b>	CHIEF INTERNAL AUDITOR
<b>STATEMENT OF CONFIDENTIALITY</b>	
Not Applicable	

### **BRIEF 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) is attached as an appendix to this report.

### **RECOMMENDATIONS:**

- (i) That the Audit Commission's progress reports as attached, be noted.

### **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.

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

2. None

### **DETAIL (Including consultation carried out)**

3. The Audit Commission's Progress report 2009/10 and 2010/11 is attached for consideration as Appendix 1.
4. The external auditor will be in attendance at the Committee meeting to answer any questions.
5. The report as attached has been discussed and agreed with the appropriate officers.

### **RESOURCE IMPLICATIONS**

#### **Capital/Revenue**

6. None

#### **Property/Other**

7. None

### **LEGAL IMPLICATIONS**

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

8. The Accounts and Audit (Amendment) (England) Regulations 2006 require the Council to 'maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control'.

**Other Legal Implications:**

9. None

**POLICY FRAMEWORK IMPLICATIONS**

10. None

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**KEY DECISION?** No

<b>WARDS/COMMUNITIES AFFECTED:</b>	Not applicable
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**SUPPORTING DOCUMENTATION**

**Non-confidential appendices are in the Members' Rooms and can be accessed on-line**

**Appendices**

1.	Audit Commission: Progress report 2009/10 and 2010/11
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**Documents In Members' Rooms**

1.	None
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**Integrated Impact Assessment**

Do the implications/subject of the report require an Integrated Impact Assessment (IIA) to be carried out.	No
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**Other Background Documents**

**Integrated Impact Assessment and Other Background documents available for inspection at:**

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

1	None
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