

ITEM NO: 6

DECISION-MAKER:	AUDIT COMMITTEE			
SUBJECT:	AUDIT COMMISSION: AUDIT AND INSPECTION PLAN PROGRESS REPORT			
DATE OF DECISION:	24 TH JANUARY 2008			
REPORT OF:	CHIEF INTERNAL AUDITOR			
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STATEMENT OF CONFIDENTIALITY

NOT APPLICABLE

SUMMARY

The 2006-2007 Audit and Inspection Plan was presented to the Audit Committee on 28th March 2007. The Plan sets out the audit and inspection work that the Audit Commission, as the Council's appointed external auditors, propose to undertake for the 2007/08 financial year, based on the Audit Commission's risk-based approach to audit planning and the requirements of Comprehensive Performance Assessment (CPA).

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

RECOMMENDATIONS:

- (i) That the Audit Committee notes the Audit Commission's 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 appendices:
 - Progress report - Audit 2007/08 (Appendix 1)

- Statutory Report on Best Value 2007/08 (Appendix 2)
- Your Business @ Risk Survey 2006/07 (Appendix 3)
- Health inequalities 2007/08 (Appendix 4)
- Use of Resources Auditor Judgements 2007 (Appendix 5)

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 - Audit 2007/08
2.	Audit Commission: Statutory Report on Best Value 2007/08
3.	Audit Commission: Your Business @ Risk Survey 2006/07
4.	Audit Commission: Health inequalities 2007/08
5.	Audit Commission: Use of Resources Auditor Judgements 2007

Documents In Members' Rooms

1.	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: N/A

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FORWARD PLAN No: N/A

KEY DECISION? N/A

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WARDS/COMMUNITIES AFFECTED: N/A
