

Audit Summary Report

September 2008



Progress Report

Southampton City Council

Audit 2007-2008

External audit is an essential element in the process of accountability for public money and makes an important contribution to the stewardship of public resources and the corporate governance of public services.

Audit in the public sector is underpinned by three fundamental principles:

- auditors are appointed independently from the bodies being audited;
- the scope of auditors' work is extended to cover not only the audit of financial statements but also value for money and the conduct of public business; and
- auditors may report aspects of their work widely to the public and other key stakeholders.

The duties and powers of auditors appointed by the Audit Commission are set out in the Audit Commission Act 1998 and the Local Government Act 1999 and the Commission's statutory Code of Audit Practice. Under the Code of Audit Practice, appointed auditors are also required to comply with the current professional standards issued by the independent Auditing Practices Board.

Appointed auditors act quite separately from the Commission and in meeting their statutory responsibilities are required to exercise their professional judgement independently of both the Commission and the audited body.

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.

Copies of this report

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Progress with 2007/08 audit and inspection

Report	AC key contact	Authority contact	Expected report	Reported to Audit Committee	Comment
Audit plan 2007/08	Steve Goodyear	Audit Committee	March 2007	28 March 2007	Plan finalised.
Financial statements					
Interim audit memorandum	Mike Bowers	Carolyn Williamson	May 2008	25 June 2008	Report has been agreed, finalised and issued.
Internal Audit Assessment	Mike Bowers	Sarah Dennis	June 2008	24 Sept. 2008	Report has been agreed, finalised and issued.
Annual Governance Report (ISA260)	Kate Handy	Standards and Governance Committee	September 2008	24 Sept. 2008	Agreed with officers and to be presented to Audit & Standards and Governance committees.
Accounts opinion	Kate Handy	Standards and Governance Committee	September 2008	24 Sept. 2008	As above
Final Accounts memorandum (If appropriate)	Mike Bowers	Carolyn Williamson	October 2008	TBC	

Report	AC key contact	Authority contact	Expected report	Reported to Audit Committee	Comment
Use of resources					
Data Quality	Sara Floody and Angela Blowman	Joy Wilmot-Palmer	October 2007	27 March 2008	This report has been agreed, finalised and issued.
Health Inequalities	Sarah Anderson	Andrew Mortimore	December 2007	24 January 2008	The report has been agreed, finalised and issued.
BVPP Auditor's Report	Sara Floody	Carolyn Williamson	December 2007	24 January 2008	The report has been agreed, finalised and issued.
Your Business at Risk (YB@Risk)	Janina Rustige	Martin Tipper	November 2007	24 January 2008	Report has been agreed, finalised and issued.
Use of Resources	Stephen Taylor	Brad Roynon	December 2007	24 January 2008	The report has been agreed, finalised and issued.
Inspection					
Corporate Assessment	Karen Esson	Brad Roynon	October 2007	24 January 2008	Report has been agreed, finalised and issued.
Direction of Travel Report	Stephen Taylor	Brad Roynon	February 2008	27 March 2008	The DoT statement has been reported within the agreed Annual Audit & Inspection Letter for 2006/07. which has been issued to all members of the Council in March 2008.
Annual Audit and Inspection Letter	Kate Handy	Audit Committee	March 2009	TBC	

Progress with 2008/09 audit and inspection

Report	AC key contact	Authority contact	Expected report	Reported to Audit Committee	Comment
Audit plan 2008/09	Mike Bowers	Audit Committee	March 2008	28 March 2008	Plan finalised.
Financial statements					
Interim audit memorandum (If appropriate)	Mike Bowers	Carolyn Williamson	May 2009		
Annual Governance Report (ISA260)	Kate Handy	Standards and Governance Committee	September 2009		
Accounts opinion	Kate Handy	Standards and Governance Committee	September 2009		
Final Accounts memorandum (If appropriate)	Mike Bowers	Carolyn Williamson	October 2009		
Use of Resources					
Use of Resources	Kate Handy	Brad Roynon	December 2008		

Review of SSP Implementation	Jane Burns	Carolyn Williamson	December 2008		Meeting to be held with key officers to discuss the draft report, which has been prepared.
Housing management performance	Sara Kulay	Nick Murphy	September 2008	September 2008	Findings presented to key officers, who have carried out additional testing on gas safety and prepared action plans to address the issues that have been raised. Summary of findings and action plans are on this agenda.
Review of Southampton health and wellbeing community planning	Angela Blowman	Joy Wilmot - Palmer	December 2008		Review is in progress and we expect to produce the initial draft report in September 2008
Inspection					
Direction of Travel Report	Linda Krywald	Brad Roynon	March 2009		
Annual Audit and Inspection Letter	Kate Handy	Audit Committee	March 2009	TBC	