

ITEM NO: 9

DECISION-MAKER:	AUDIT COMMITTEE		
SUBJECT:	AUDIT COMMISSION: AUDIT AND INSPECTION FEE 2009/10		
DATE OF DECISION:	24 th JUNE 2009		
REPORT OF:	CHIEF INTERNAL AUDITOR (Acting)		
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STATEMENT OF CONFIDENTIALITY

NOT APPLICABLE

SUMMARY

The attached letters (appendix 1 and 2) set out the audit, assessment and inspection work that the external auditors propose to undertake for the 2009/10 financial year. The audit fee is based on the Audit Commission's risk-based approach to audit planning as set out in the Code of Audit Practice and on work mandated by the Audit Commission for 2009/10. The inspection fee is based on the risk-based approach to inspection planning as set out in the Comprehensive Area Assessment (CAA) Framework.

The Supplementary opinion audit plan 2008/09 (appendix 3) provides an update to the detailed risks considered as part of the external auditors audit opinion work.

RECOMMENDATIONS:

- (i) The Audit Committee is asked to note content of the Audit Commission's Annual audit and inspection fees letters for 2009/10 and the supplementary opinion and audit plan for 2008/09.

REASONS FOR REPORT RECOMMENDATIONS

1. The Audit Committee has, within its terms of reference, specific responsibility for oversight and provision of assurance to the Standards and Governance Committee on the arrangements made for cooperation between internal and external audit;
2. Presentation of the Audit and Inspection Plan to the Audit Committee is in line with good practice and consistent with the CIFPA 'Code of Practice for Internal Audit in Local Government 2006' which requires that internal and external audit plans are co-ordinated.

CONSULTATION

3. Officers have been consulted on the Audit Commission's Audit and Inspection plan for 2009/10.

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

4. None

DETAIL

5. The detailed Audit Commission's Audit and Inspection letters for 2009/10 and the supplementary opinion and audit plan for 2008/09 are attached for consideration in the appendix.

The external auditor will be in attendance at the Committee meeting to answer any questions.

FINANCIAL/RESOURCE IMPLICATIONS

Capital

None

Revenue

None

Property

None

Other

None

LEGAL IMPLICATIONS

Statutory power to undertake proposals in the report:

The duties and powers of auditors appointed by the Audit Commission are set out in the Local Government Act 1999.

Other Legal Implications:

POLICY FRAMEWORK IMPLICATIONS

SUPPORTING DOCUMENTATION

Appendices

1.	Audit Commission: Annual audit fee 2009/10
2.	Audit Commission: Annual inspection fee 2009/10
3.	Audit Commission: Supplementary audit plan 2008/09

Documents In Members' Rooms

1.	
2.	

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.		
2.		

Background documents available for inspection at: Internal Audit Office, North Block
Basement, Civic Centre

E-mail: Neil.pitman@southampton.gov.uk

FORWARD PLAN No:

KEY DECISION?

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WARDS/COMMUNITIES AFFECTED:
