

Audit Summary Report

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Agenda Item 7

Audit Plan Progress Report

Uttlesford District Council

Audit 2006/07

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Introduction

- 1 The purpose of this report is to:
 - inform the Performance Select Committee of progress against the 2006/07 Audit Plan
 - highlight to the Performance Select Committee any significant matters arising from this work.

Progress against the 2006/07 Audit Plan

- 2 Table 1 summarises the current position in relation to the audit areas detailed in the Audit Plan for 2006/07

Table 1 Progress against 2006/07 Audit Plan

Audit Area	Current Position
Financial Statements	
Interim Audit	Work completed
Final Accounts	Work is in progress
Annual Governance Report	To be discussed in October 2007
Audit Opinion	To be given October 2007
Notes of matters arising from the review of financial statement	To be provided after the Audit Opinion has been given
Use of resources	
Best Value	Work completed
Leadership and Governance	Work is in progress
Use of Resources	Work completed
Annual Audit Letter	To be completed by March 2008

- 3 On the basis of the progress of the audit work carried out to date we are aiming to give the opinion on the accounts and the value for money conclusion by 31 October 2007, compared with the statutory deadline of 30 September 2007. This is a result of the Council approving the Statement of Accounts on 31 July 2007, rather than the statutory deadline of 30 June 2007. The delay in the preparation

of the accounts, and the reasons for that delay, mean that from an audit perspective the accounts are necessarily higher risk than was previously assessed to be the case - for example we will need to confirm the final outturn position reported in the accounts and review this figure against that forecast before the accounts were prepared, and the figure that potentially was the case at the time of the suspension of the original accounts preparation process.

- 4 The findings of the interim audit review have not yet been reported as completion of the audit work was delayed due to the independent investigation that was undertaken following the suspension of the financial statements preparation process in June 2007. The findings from this review will be reported in a combined interim and final accounts memorandum after the opinion has been issued.

Progress against the 2007/08 Audit Plan

- 5 Table 2 summarises the current position in relation to the audit areas detailed in the Audit Plan for 2007/08

Table 2 Progress against 2007/08 Audit Plan

Audit Area	Current Position
Financial Statements	
Interim Audit	Work due to commence March 2008
Final Accounts	Work due to commence July 2008
Annual Governance Report	To be discussed in September 2008
Audit Opinion	To be given September 2008
Notes of matters arising from the review of financial statement	To be provided after the Audit Opinion has been given
Use of resources	
Best Value	Work in progress - due to be completed October 2007
Leadership and Governance - ethical governance	To be completed by August 2008
Performance Management	To be completed by August 2008

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Audit Area	Current Position
Use of Resources	Work in progress - due to be completed October 2007
Annual Audit Letter	To be completed by March 2009

Other matters

6 No other matters to report

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