

Committee: Performance Select

Agenda Item

Date: 12 February 2009

5

Title: **Supplementary Opinion Audit Plan 2008/09**

Author: Paul King, Audit Commission

Item for information

Summary

1. The Supplementary Opinion Audit Plan updates the original Audit and Inspection Plan which went to the Performance Select Committee in June 2008.
2. The update is issued because risk assessments have to be updated as the audit progresses. It reflects the fact that the 2007/08 audit is complete, particularly the audit of the 2007/08 accounts.
3. The Audit Commission does not propose to change the fee as indicated in the original audit and inspection plan, although this is predicated on processes improving as anticipated.

Recommendations

2. That the Audit Plan is noted.