

Progress on the audit 11 June 2010

Uttlesford DC

Audit 2009/10

Date **June 2010**

Contents

Introduction	3
Appendix 1 – Progress of 2009/10 audit	4

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.

Introduction

- 1 This report summarises progress at 11 June 2010 against the audit plan for 2009/10 for the meeting of the Performance Select Committee (PSC) on 22 June 2010. It highlights progress since the PSC meeting on 2 February. The table at Appendix 1 summarises progress on the various parts of the audit plan for 2009/10.
- 2 The key issues to draw to the Committee's attention are:
 - An opinion audit plan setting out the revised 2009/10 audit fee, and the key risks associated with the 2009/10 opinion audit and value for money conclusion is on the agenda for this meeting of the PSC.
 - Interim audit work is completed and we plan to start early substantive testing in a number of areas. We did not identify any instances of significant control weaknesses which would require reporting back to the Performance Select Committee.
 - Use of resources work has been substantially completed, however, due to recent Government announcements, we will not be undertaking any further work on use of resources and will not be reporting updated scores for 2009/10. The work we have already completed, which has identified improvements in arrangements in a number of areas, will however inform the 2009/10 value for money conclusion. This work is complete with the exception of our assessment of whether the Council has 'a sound understanding of its costs and performance and achieve efficiencies in its activities', where we are considering further evidence that has been provided by officers.
 - Grants audit - The 2008/09 grants report for 2008/09 has been finalised and agreed with officers. No significant issues were noted. Due to the number of items on the agenda for this meeting of the PSC, we propose bringing this report to the July 2010 meeting.
 - We have commenced work on the 2009/10 Housing and Council Tax Benefit grant audit and no issues have been noted from the work to date.
 - We have agreed our 2010/11 audit fees with officers. The 2010/11 audit fee letter is included on the agenda for this meeting of the PSC.

Action for the Committee

- 3 We ask the Committee to note the progress report.

Appendix 1 – Progress of 2009/10 audit

Audit Product	Timescale in plan	Comments on current position
Opinion Audit Plan	March 2010 (Revised)	Opinion audit plan agreed with officers in March 2010 and on the agenda for the June 2010 Committee
Annual governance report	September 2010	Work on the financial statements will begin in July 2010 and we will report the outcome of this work to the September meeting of the Committee
Auditor's report, giving an opinion on the financial statements and value for money conclusion	September 2010	Deadline for the 2009/10 opinion is 30 September 2010.
Final accounts memorandum (to the Chief Finance Officer)	October 2010	This will include any issues for management that are too insignificant to merit inclusion in the annual governance report
Annual audit letter	December 2010 (Revised)	Not yet due.
Health Inequalities	April 2010	Work is substantially complete and the report is currently being finalised. We hope to report the outcome of this work to the September 2010 meeting.