

# Progress on the audit 14 July 2010

Uttlesford DC  
Audit 2009/10  
Date **July 2010**

---

# Contents

|                                               |          |
|-----------------------------------------------|----------|
| <b>Introduction</b>                           | <b>3</b> |
| <b>Appendix 1 – Progress of 2009/10 audit</b> | <b>4</b> |

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 14 July 2010 against the audit plan for 2009/10 for the meeting of the Performance Select Committee (PSC) on 27 July 2010. It highlights progress since the PSC meeting on 22 June 2010. 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:
  - Our pre-statements work has identified a number of minor issues/good practice points which we will include in a separate interim report. As noted in the previous progress report, we did not identify any instances of significant control weaknesses that would have substantially altered our testing strategy.
  - Grants audit - the 2008/09 grants report has been finalised and agreed with officers. The issues noted in the report are not considered significant; however they may help reduce future audit fees. The grants report is on the agenda for this meeting of the PSC.
  - Final accounts audit - we have started work on the 2009/10 final accounts audit and no significant issues have been noted from the work to date.
  - Housing and Council Tax Benefit grant audit - work on this is ongoing, however priority has been given to the final accounts audit for the time being. There are no issues to note from the work to date.
  - Audit fees - a separate report comparing the planned fees for both audit and inspection work for 2010/11 to those planned for 2009/10 will be presented to this meeting of the PSC. This is in response to an action point agreed at the Performance Select Committee meeting on 22 June 2010.

---

## Action for the Committee

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

# Appendix 1 – Progress of 2009/10 audit

| <b>Audit Product</b>                                                                           | <b>Timescale</b>           | <b>Comments on current position</b>                                                                                                                   |
|------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| Opinion Audit Plan                                                                             | March 2010<br>(Revised)    | Opinion audit plan agreed with officers in March 2010 and noted by PSC in June 2010.                                                                  |
| Interim audit report                                                                           | August 2010                | Report is currently being drafted.                                                                                                                    |
| Annual governance report                                                                       | September 2010             | Work on the financial statements began 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<br>(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. |