

Progress on the audit 9 September 2010

Uttlesford DC

Audit 2009/10

Date **September 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 9 September 2010 against the audit plan for 2009/10 for the meeting of the Performance Select Committee (PSC) on 21 September 2010. It highlights progress since the PSC meeting on 27 July 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 have included in a separate interim report. This has been drafted and has been shared with officers. We aim to present the final version of this report at the next Performance Select Committee in November 2010. As noted previously, we did not identify any instances of significant control weaknesses that would have substantially altered our testing strategy.
 - Final accounts audit - we have substantially completed our audit work on the 2009/10 final accounts, the results of which have been noted within our Annual Governance Report. The Annual Governance report is on the agenda for this PSC.
 - Housing and council tax benefit grant audit - work on this is ongoing. There are no significant issues to note from the work to date.

Action for the Committee

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

Appendix 1 – Progress of 2009/10 audit

Audit Product	Timescale	Comments on current position
Opinion Audit Plan	March 2010 (Revised)	Opinion audit plan agreed with officers in March 2010 and noted by PSC in June 2010.
Interim audit report	August 2010	Report has been drafted and shared with officers. We plan to finalise this and present it to the next PSC in November 2010.
Annual governance report	September 2010	Work on the financial statements is substantially complete 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 complete and a draft report was sent to the Council for comment on 3 August, with a request for comments by 24 August. Once the report is finalised, we propose presenting it to LSPs as well as to the Council's November 2010 PSC meeting.