

PERFORMANCE AND GOVERNANCE COMMITTEE – 13 MARCH 2012

AUDIT COMMISSION – AUDIT PLAN AND UPDATE

Report of the: Deputy Chief Executive and Director of Corporate Resources

Status: For Information

This report supports the Key Aim of effective management of Council resources.

Portfolio Holder Cllr. Ramsay

Head of Service Group Manager Financial Services – Adrian Rowbotham

Recommendation: That the report be noted.

Introduction

- 1 The District Auditor, Andy Mack, would like the opportunity to present to Members the Audit Commission Audit Plan (Appendix A) and an Update Report (Appendix B).

Summary

- 2 The Audit Plan sets out the work for the 2011/12 audit. It includes the areas to be audited and the methods that are to be used.
- 3 It is pleasing to report that the proposed fee for 2011/12 is less than the previous year.
- 4 The purpose of the Update Report is to provide Members with details of progress in delivering the Audit Commission's responsibilities as the District Council's external auditors. It also provides an update on the externalisation of the Audit Practice.
- 5 The report also seeks to highlight key emerging issues and developments that may be of interest to Members. The report concludes by asking a number of questions in order to assess whether this committee has received sufficient assurance on emerging issues. The Chairman of this committee will compile the responses to these questions with assistance from officers.

Key Implications

Financial

- 6 There are no financial implications.

Community Impact and Outcomes

- 7 No issues have been identified.

Legal, Human Rights etc.

8 There are no legal or human rights implications.

Risk Assessment Statement

9 As the District Council's external auditors, the Audit Commission comply with the ethical standards issued by the Auditing Practices Board and with the additional requirements for independence and objectivity.

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Deputy Chief Executive and Director of Corporate Resources