

External Audit: Audit and Inspection Plan.

AUDIT COMMITTEE

Date: 24th June 2008

Author: Group Director Business Transformation

Wards Affected: None

Purpose

To present Members with the audit and inspection work that the Audit Commission, as the Council's External Auditors, propose to undertake in 2008/09.

Recommendation

- It is recommended that the contents of the report be noted.

1 Reasons

- 1.1 External Audit is an essential element in the process of accountability for public money and makes an important contribution to the stewardship of public resources and corporate governance of public services.
- 1.2 The Council's Audit Committee has a strategic role to ensure that the Council's assurance framework is operating effectively. To this end it is important that it reviews the plan and work of External Audit to ensure that it can gain sufficient assurance from their work coverage. These requirements are set out in the Committee's terms of reference.

2 Detail

- 2.1 The plan (see appendix 1) sets out the audit and inspection work that the Audit Commission propose to undertake in 2008/09. The plan has been drawn up from their risk-based approach to audit planning and the requirements of the Comprehensive Performance Assessment. It reflects:
 - Their responsibilities under the Code of Audit Practice.
 - Audit and inspection work specified by the Audit Commission for 2008/09.
 - The Council's local risks and improvement priorities; and
 - Current national risks relevant to the Council's local circumstances.
- 2.2 In carrying out their audit and inspection duties External Audit have to comply with statutory requirements governing them, and in particular:
 - The Audit Commission Act 1998 and the Code of Audit Practice with regard to audit; and
 - The Local Government Act 1999 with regard to best value inspection and audit.

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Alternative Options

Not Applicable

Risk Management

Financial and Procurement Implications

The Audit Commission appoint the Council's External Auditor. The fee for the proposed work is set out in the Audit and Inspection Plan (Appendix 1).

Legal/Human Rights Implications

External Audit has to comply with the statutory requirements of the Audit Commission Act 1998, The Local Government Act 1999 and the Code of Practice.

Links to Corporate Plans and Policies (in particular to Swindon 2010 Promises)

Effective systems of internal control within the Council will help to ensure that the objectives set out in the Corporate Plan and Swindon 2010 are achieved.

Consultees:

Corporate Board

The Director of Finance (Section 151 Officer) and the Director of Law and Democratic Services (Monitoring Officer) are consulted on all reports.

Appendices / Background papers

Appendix 1 – Audit and Inspection Plan 2008-09.

Key Decision/Decision in Forward Plan

Not Applicable