

Audit Progress Report

October 2010

Slough Council
Audit 2009/10

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Status of our reports

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.
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2009/10 Audit Plan

- 1 The following table summarises the main outputs from the 2009/10 audit together with indicative dates for the production of final audit reports. The progress report relates only to the Code of Practice Audit. The report will be updated on a quarterly basis and used to track progress on the audit at our quarterly meetings with senior management and will be presented as a standing item to each meeting of the Audit Committee. The progress report will inform Audit Committee members of forthcoming audit reports and when these are expected to be available for reporting to the Audit Committee.

Report	AC key contact	Council contact	Expected report	Reported to the Audit Committee	Comment
Audit fee letter and outline audit plan 2009/10	Alastair Rankine	Audit Committee	April 2009	April 2009	Agreed
Financial Statements					
Annual opinion plan for 2009/10 This opinion plan sets out the audit work that we propose to undertake for the audit of financial statements for 2009/10 and provides an update on our UOR risk assessment	Alastair Rankine	Annal Nayyar	January 2010	March 2010	The annual opinion plan has been issued, discussed with officers and agreed.

<p>Shared services review</p> <p>The focus of our work will be to review the outline business case for shared service provision and the Council's option appraisal/decision making process regarding its future commitment to the venture and the evidence assembled to demonstrate that the venture offers good prospects for delivery of sustainable outcomes and value for money. Key considerations for the audit will be an assessment of whether:</p> <ul style="list-style-type: none"> the Council has a sound understanding of its costs decision making is supported by relevant and reliable data and information the Council manages its risks effectively 	Alastair Rankine	Julie Evans	Sept 2010	N/A	The report has been prepared for the attention of officers and it is not intended to issue this to the Audit Committee. Headline messages are included in the Annual Governance Report and Annual Audit Letter
<p>Pre-statements audit memorandum</p> <p>This memorandum will highlight issues arising from our review and testing of the Council's financial systems together with recommendations to address weaknesses in controls identified during the audit</p>	Alastair Rankine	Annal Nayyar	May 2010	June 2010	Complete
<p>Annual Governance Report (ISA260)</p> <p>The report sets out the key issues that you should consider before audit of the Council's accounts is completed and before the opinion and VFM conclusion is issued</p>	Phil Sharman	Council/ Audit Committee / Julie Evans	Sept 2010	October 2010	The report was considered by the Council at its meeting on the 30 September 2010. It is included on this agenda
<p>Accounts opinion and VFM conclusion</p> <p>In addition to our opinion on the accounts the Code of Audit</p>	Phil Sharman	Council/ Julie Evans	Sept 2010	September 2010	Issued on the 30 September 2010

2009/10 Audit Plan

Practice requires us to issue a conclusion on whether you have proper arrangements in place for securing economy, efficiency and effectiveness in the use of your resources. Our work is integrated appropriately with the use of resources assessments					
<p>Final Accounts memorandum</p> <p>This memorandum will contain detailed issues arising from our audit of the PCT's financial statements which have not necessarily already been reported in the Annual Governance report</p>	Alastair Rankine	Annal Nayyar	October 2010		Not yet due
Use of Resources					
<p>Use of Resources - Financial year 2009/10</p> <p>This is the second year of the use of resources assessment at the Council. Our work will inform our scored assessments of the following three themes:</p> <ul style="list-style-type: none"> - Managing money - Managing the business - Managing other resources <p>Year one has given us a strong baseline and this will be used as a starting point for the year two assessment. This means we will build on the evidence from all our 2009 work including CAA by conducting a gap analysis and considering two key questions:</p> <p>What has changed?</p> <p>What outcomes/differences have resulted as a consequence?</p>	Alastair Rankine/ Kam Shargill	Kevin Gordon /Julie Evans	Sept 2010	N/A	<p>We will not be issuing a report on Use of Resources following the Coalition Government's decision to abolish CAA.</p> <p>We have produced a separate report for the attention of officers which summarises the key VFM recommendations arising from the UOR work undertaken prior to the announcement and other</p>

					risk based work.
<p>Use of Resources - Workforce planning</p> <p>Workforce planning is a new line of enquiry in the Use of Resources. To augment our assessment we will review how the Council along with its partners is developing an effective approach to this issue. This will be incorporated into our Use of Resources report but there may be scope to report our findings separately. We will maintain an open dialogue with officers.</p>	Kam Shargill	Kevin Gordon/ Julie Evans	N/A	N/A	No separate report produced. Key messages included in the VFM recommendation report (see UOR above)
<p>Use of Resources - medium term financial planning</p> <p>We will review the Council's approach to closing its funding gaps during the 2010/11 budget and medium term planning cycles. This will be reported as part of our Use of Resources but may be reported earlier subject to findings.</p>	Alastair Rankine	Julie Evans/ Annal Nayyar	N/A	N/A	No separate report produced. Key messages included in the VFM recommendation report (see UOR above)
<p>Certification of grant claims</p> <p>This report summarises the findings from the certification of 2009/10 claims. It includes the messages arising from our assessment of your arrangements for preparing claims and returns and information on claims that we either amended or qualified.</p>	Alastair Rankine	Annal Nayyar	Jan 2010		Not yet due
<p>Annual Audit Letter 2010</p>	Phil Sharman	Cabinet/ Ruth Bagley	Nov 2010		Not yet due

The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

Copies of this report

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