

Audit Progress Report

February 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 and excludes CAA related activity which will be reported separately. 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 Nayar	January 2010	March 2010	The annual opinion plan has been issued, discussed with officers and agreed. It is included on this agenda

<p>Shared services review</p> <p>The focus of our work will be to review of 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	Eliz Frawley	March 2010		A set up meeting was held on the 8 February 2010 and the review is in progress
<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 Nayar	May 2010		Not yet due
<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	Audit Committee/ Julie Evans	Sept 2010		Not yet due
<p>Accounts opinion and VFM conclusion</p> <p>In addition to our opinion on the accounts the Code of Audit</p>	Phil Sharman	Audit Committee/ Julie Evans	Sept 2010		Not yet due

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					
Final Accounts memorandum 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	Alastair Rankine	Annal Nayar	October 2010		Not yet due
Use of Resources					
Use of Resources - Financial year 2009/10 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: - Managing money - Managing the business - Managing other resources 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: What has changed? What outcomes/differences have resulted as a consequence?	Alastair Rankine/ Kam Shargill	Kevin Gordon /Julie Evans	Sept 2010		Gap analysis has been shared with officers and an external roundtable meeting held on the 16 February 2010. This enabled officers to provide an initial response to the gap analysis and to propose a timetable for the provision of supporting evidence as well as offering an opportunity for officers to highlight areas

					of particular achievement during the year.
<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	To be agreed		Audit in progress
<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 Nayar	To be confirmed		Audit in progress
Annual Audit Letter 2010	Phil Sharman	Cabinet/ Ruth Bagley	November 2010		Not yet due

Audit Commission national reports

- 2 This section lists the Audit Commission's national studies programme and provides a guide as to when the national reports are expected to be published. The purpose of highlighting these reports to the Audit Committee is firstly for information and secondly to help in determining whether any work that is undertaking could be of assistance to the Council more specifically in taking forward its improvement agenda or delivering its priorities.
- 3 The table lists the national study title; provides a short summary of coverage and indicates the expected date of publication of the national report.
- 4 It is proposed to update this on a rolling basis at each Audit Committee and also provide members with the opportunity to raise any questions or issues on an area that might be of particular interest to the Council. Reports are available on the Audit Commission's website: (www.audit-commission.gov.uk/nationalstudies/)

National studies	Scope	Expected /actual date of publication
Completed Studies		
When it comes to the crunch	<p>This report is the second in a series of Audit Commission reports looking at how local authorities are responding to the 2008/09 recession. The report finds that local and national government have made a positive initial response to the recession, but it warns that councils should prepare for worsening social impact as unemployment rises. Demand for benefits, welfare and help with debt are growing, and social problems such as domestic violence and mental ill-health are expected to follow as the recession deepens.</p> <p>Crunch III - Current work which builds on the previous publication and will explore further the financial impact of the recession on local public bodies.</p>	<p>August 2009</p> <p>Due winter 2009/10</p>

<p>Means to an end</p>	<p>This report reviews the joint financing and integrated care arrangements between NHS bodies and councils with adult social care responsibilities. It builds on our previous publication, Clarifying joint financing arrangements, that explained the practical implications and legislative framework for joint financing.</p> <p>It considers how these arrangements are used, focusing on learning disability, mental health and older people - areas where service users most often need health and social care.</p> <p>The report's recommendations and examples of notable practice aim to help national and local bodies better understand the options available, how to use them and to achieve better outcomes for service users.</p>	<p>October 2009</p>
<p>Protecting the Public Purse</p>	<p>This report considers the key fraud risks and pressures facing councils and related bodies and identifies good practice in fighting fraud. It has never been more important that councils fight fraud. Every pound lost to cheats is a pound that cannot be used for people in real need. The report identifies specific risks that are often not adequately addressed, to do with housing tenancy, council tax and recruitment fraud. The Commission found housing tenancy fraud could be tying up at least 50,000 council and housing association properties worth more than £2 billion, while queues for homes have increased by more than 50 per cent over the last six years. The number of people in need of social housing is predicted to rise to 2 million by 2011.</p> <p>Council taxpayers could be losing almost £2 million a week to fraudsters claiming a 25 per cent single person discount on their council tax. The discount can be claimed by householders where there are no other residents aged 18 or over living at an address.</p> <p>The report provides an overview of the threats of fraud facing councils. It calls on them to urgently reassess their counter fraud plans and to ensure that staff understand, and have faith in, whistle-blowing arrangements.</p>	<p>September 2009</p>
<p>Nothing but the truth</p>	<p>The high-profile failure of public authorities to both safeguard Baby Peter in Haringey, and prevent the high number of deaths in Mid-Staffordshire NHS Foundation Trust, has directed attention to the accuracy and reliability of the data underpinning local service delivery.</p> <p>It is not a matter of quantity; we have more data about services than we can realistically use. Yet the public lacks trust in the institutions that govern and serve it - and this mistrust extends to the information they provide.</p> <p>The Audit Commission exists to reassure the public that local public bodies are spending their money well and achieving positive outcomes in local communities. The Commission has a role in assessing the quality of data in local public services and we have made a public promise to help improve it.</p> <p>This paper sets out important issues as the basis for discussion on how to ensure data about local public services is fit for purpose. It asks if citizens, along with frontline staff, managers, politicians, central</p>	<p>November 2009</p>

Audit Commission national reports

	government and local public service regulators, can have confidence in the data they rely on. And if not, what needs to be done about it?	
Financial implications of an aging population	<p>The study will explore how local authorities plan their resources for an ageing population, and how they take account of the financial impact on local services.</p> <p>It will consider how their strategic objectives in relation to services for older people influence financial decisions, and how services work with finance departments to achieve these objectives.</p> <p>The study's outputs will show how local authorities can make best use of demographic and service cost data to plan ahead for an ageing population.</p>	January 2010
Giving children a healthy start	<p>This report assesses the local implementation of national policy from 1999 to 2009 on the health of children from birth to five years of age in England</p> <p>It examines local service planning and delivery, including priority setting, and how local bodies can improve service delivery and access for vulnerable groups such as black and minority ethnic (BME) communities, lone and teenage parents.</p> <p>The report discusses the impact of government funding on health outcomes for the under-fives; how effectively local bodies manage their resources; and the extent to which they are providing good value for money. It provides recommendations for national and local bodies, as well as examples of notable practice.</p>	February 2010
Future studies		
Strategic financial management in councils	<p>'Strategic financial management in local government' will review councils' abilities to allocate resources to achieve their objectives, choose between competing priorities, and manage and monitor implementation of their plans. It will assess implementation of the principles set out by the Audit Commission in World class financial management.</p> <p>The study should help councils assess the advantages of a strategic approach to financial management and prepare for, and respond to, the challenges of the current financial and fiscal climate.</p>	Spring 2010
Financial management aspects of personal budgets	<p>In 2007, the government published Putting People First which set out its intention to transform adult social care. In its vision of personalised social care, the government expects councils to offer personal budgets to all those eligible for adult social care. Thirteen councils started a pilot programme of personal budgets in 2005 and the majority of social services departments now offer some form of personal budget.</p> <p>However, for many councils the implementation of personal budgets is still work in progress and there are several aspects for which there is no single national approach</p>	Early 2010

Adaptation to climate change	This study would follow on from and complement our research on mitigation (reducing domestic CO2 emissions). It would examine how well councils and their partners are working together to identify and respond to vulnerabilities and opportunities arising from climate change.	Summer 2010
Improving VFM through more effective cost management	This study will help councils understand their costs better and make more effective use of cost information.	Autumn 2010
Older teenagers not in education, employment or training (NEETs)	The level of young people not in education, employment or training has remained consistently around the 10 per cent level since the 1990's, even with large investments from government. This study will look at what sources of funding are available for the NEET agenda, how funding is being used and what outcomes are being achieved.	Summer 2010

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

If you require further copies of this report, or a copy in large print, in Braille, on tape, or in a language other than English, please call 0844 798 7070.

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