

REPORT TITLE	
EXTERNAL AUDIT OPINION PLAN FOR THE 2009/10 ACCOUNTS	
REPORT OF	
FINANCIAL ADVISER	
FOR SUBMISSION TO	DATE
AUTHORITY MEETING	30 JUNE 2010
1. SUMMARY OF REPORT	
<p>This report introduces the Audit Opinion Plan for 2009/10 which has been prepared by the Audit Commission in its capacity as the Authority's external auditor. The plan sets out the responsibilities of the external auditor and outlines its approach to the forthcoming audit.</p> <p>Martin Searle, who is the Audit Commission's Engagement Lead for the Authority will be in attendance at the meeting to deal with queries.</p>	
2. RECOMMENDATIONS	
<p>The Authority is requested to note this report.</p>	
Signed by the Financial Adviser:	
Date:	

3. Introduction and Background

- 3.1 The purpose of the plan is to set out the responsibilities of the Audit Commission in its capacity as the appointed external auditor to the Authority. Officers have held a number of meetings with the external auditor and the plan sets out the auditors approach to the 2009/10 audit.
- 3.2 The auditor's principle objective is to carry out an audit that meets the Audit Commission's Code of Audit Practice and that the work is relevant to address the operational and financial risks faced by the Authority. The work will include the financial accounts audit, financial aspects of corporate governance and the Whole of Government Accounts, and will pay particular attention to reviewing key aspects of the Authority's procurement project. The level of audit coverage is consistent with the work undertaken for 2008/09. The plan is attached as an appendix to this report and the proposed fee of £31,000 will be met from the approved budget.
- 3.3 The Audit Commission has also advised the Authority that the proposed annual audit fee for 2010/11 will increase to £35,000 to reflect the higher level work required in connection with the continuing expansion of the Authority's activities.
- 3.4 The audit opinion is planned to be made by no later than 30 September 2010 and therefore arrangements will be made to report this to the Authority at its September meeting. In accordance with normal practice the external auditor will be invited to attend this meeting and present the audit findings.

4. Comments of the Legal Adviser

- 4.1 The Legal Adviser has been consulted on this report and has no comments to add.

Local Government Act 1972 - Section 100 as amended

Documents used in the preparation of this report:-

Audit Commission - 2009/10 Audit Opinion Plan dated April 2010 and 2010/11 Annual Audit Fee letter dated 16 April 2010

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