

REPORT TITLE EXTERNAL AUDIT PLAN FOR THE 2008/09 ACCOUNTS	
REPORT OF FINANCIAL ADVISER	
FOR SUBMISSION TO AUTHORITY MEETING	DATE 24 JUNE 2009
1. SUMMARY OF REPORT This report introduces the Audit Plan for 2008/09 which has been prepared by the Audit Commission in its capacity as the Authority's newly appointed external auditor. The Audit Plan sets out the responsibilities of the external auditor and outlines its approach to the forthcoming audit. Philp Johnstone, who is the Authority's appointed District Auditor, will be in attendance at the meeting to deal with any queries.	
2. RECOMMENDATIONS The Authority is requested to note this report.	
Signed by the Financial Adviser:	
Date:	

3. Introduction and Background

- 3.1 The purpose of the Audit Plan is to set out the responsibilities of the Audit Commission in its capacity as the newly appointed external auditor to the Authority. Officers have held a number of meetings with the new auditors and the Plan sets out the auditors approach to the 2008/09 audit. The Plan is similar in structure and content to the Audit Plan's prepared by Deloitte & Touche, the Authority's previous appointed external auditor.
- 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. The level of audit coverage is consistent with the work undertaken for 2007/08. The Audit Plan is attached as an appendix to this report and the proposed fee of £30,632 will be met from the approved budget.
- 3.3 The public inspection period for the 2008/09 draft Statement of Accounts (considered elsewhere on this agenda) has yet to be agreed with the external auditor but is likely to be during August.
- 3.4 The audit opinion is planned to be made by no later than 30 September 2009 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

- 5.1 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 - 2008/09 Audit Plan dated 15 June 2009

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