

## **EXTERNAL AUDIT PROGRESS REPORT**

### **1 Purpose**

To receive a report from the External Auditors on the progress of their work.

### **2 Recommendations/for decision**

2.1 The Committee is asked to note the contents of the External Auditors' report.

### **3 Supporting information**

3.1 The External Audit progress report is attached at Appendix A.

### **4 Reasons for Recommendation**

4.1 This report is part of the independent external audit process. It is part of the Audit committee's role to receive regular reports from the External Auditors on their current work at AVDC.

### **5 Resource Implications**

5.1 None

### **6 Response to Key Aims and Outcomes**

6.1 The external audit review process underpins the Council's own performance management framework which is designed to ensure optimum delivery of the key aims and outcomes.

6.2

Contact Officer  
Background Documents

Val Hinkins 01296 585343  
Names of Background documents

Audit Summary Report

Date

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# Progress report

**Aylesbury Vale District Council**

**Audit 2006/07**

The Audit Commission is an independent body responsible for ensuring that public money is spent economically, efficiently and effectively, to achieve high-quality local and national services for the public. Our remit covers more than 15,000 bodies which between them spend nearly £125 billion of public money every year. Our work covers local government, housing, health, criminal justice and fire and rescue services.

As an independent watchdog, we provide important information on the quality of public services. As a driving force for improvement in those services, we provide practical recommendations and spread best practice. As an independent auditor, we monitor spending to ensure public services are good value for money.

#### **Document Control**

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#### **Status of our reports to the Trust/Council**

Our reports are prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission. Reports are prepared by appointed auditors and addressed to non-executive directors/members or officers. They are prepared for the sole use of the audited body, and no responsibility is taken by auditors to any director/member or officer in their individual capacity, or to any third party.

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## Introduction

- 1 Our principal objective as the Council's appointed auditor is to carry out an audit which meets the Audit Commission's Code of Audit Practice. This report sets out the progress we have made in delivering the work set out in our 2006/2007 audit plan.

## Our responsibilities

- 2 In carrying out audit work, we comply with the statutory requirements governing it, in particular:
  - the Audit Commission Act 1998
  - the Code of Audit Practice (the Code).
- 3 Our audit is also planned to be consistent with the Commission's Strategic Plan. The Code sets out two key objectives for our audit:
  - accounts
  - use of resources.

## Progress

- 4 Progress to date on our main blocks of work is set out in the attached appendix and indicates when our work completed. We will provide reports, or other output as agreed, to the Audit Committee for each of the audits identified in the plan. Our key milestones are set out in the planned outputs section of this plan. This will be updated regularly as work programmes are agreed and completed.

## Key contacts

- 5 If you have any concerns on any aspect of the audit then please contact one of our key contacts.

Name	Title
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Alan Witty	Audit Manager 0844 798 8956 a-witty@audit-commission.co.uk



## Appendix 1 – Planned outputs

Project	Start date	Draft due date	Finalised	Comment
Audit Plan	March 2006	March 2006	March 2006	
Interim audit memo	March 2007	April 2007	July 2007	No significant issues arising
Final accounts memo	July 2007	October 2007		Draft discussed with financial accountant and will be finalised when audit opinion issued.
Report to those charged with governance (ISA 260)	September 2007	September 2007	October 2007	Reported to Audit Committee September 2007.
Whole of Government Accounts	September 2007	September 2007	November 2007	Unqualified opinion issued. This was delayed until our work on the main accounts was completed.
Audit Opinion	June 2007	September 2007		Work in progress. It is planned to give an unqualified opinion after the revised accounts have been adopted and approved.
BVPP and PI's	November 2007	December 2007	December 2007	Work in progress.

<b>Project</b>	<b>Start date</b>	<b>Draft due date</b>	<b>Finalised</b>	<b>Comment</b>
Direction of Travel	January 2008	February 2008	March 2008	It is planned to give an unqualified opinion. This will be included in our Annual Audit and Inspection Letter
Data Quality	May 2007	November 2007		Overall score 3. (2 in 2006) It is pleasing to report that the issues we identified last year that the Council needed to action to improve our assessment have been taken.
Grant claims (various)	September 2007	November 2007	November 2007	To date all claims have been signed off without any significant issues arising. Work is still in progress on two claims and we aim to complete the work by end of November. The deadline for the Housing Benefit claim, the largest claim £29m, has been brought forward by one month and it is encouraging to report we are on target to meet this revised deadline with no significant issues arising.
<b>Use of resources:</b>	September 2007	October 2007	November 2007	Draft overall score 2. (3 in 2006) Draft scores have been discussed with the Chief Executive. Final Audit Commission quality assurance and moderation underway. The Council will be formally advised on 10 December 2007
Financial reporting				Draft score 1 (2 in 2006) Overall score maintained but need to ensure regular financial reviews of partners identified. Score reduced to reflect errors in the accounts



8 Progress report | Appendix 1 – Planned outputs

Project	Start date	Draft due date	Finalised	Comment
Financial management				Draft score 3 (3 in 2006)
Financial standing				Draft score 3 (3 in 2006) The Council have maintained performance.
Internal control				Draft score 3 (3 in 2006) Overall score maintained but need to ensure that the review of draft Council and Committee reports and papers by the legal section, for legal considerations, is formally recorded identified.
Value for money				Draft score 2 (2 in 2006) The Council have maintained performance
Annual Audit and Inspection Letter	January 2008	February 2008	March 2008	Draft to be discussed with officers in March 2008 and presented to Audit Committee on 18 March 2008