EXTERNAL AUDIT - AUDIT & INSPECTION PLAN AUDIT 2008/09

Head of Finance

1.0 Purpose

To present the External Auditors' Audit and Inspection Plan to the Audit Committee.

2.0 Recommendation
The committee is requested to note the External Auditors' Audit and Inspection Plan for 2008/09.

3.0 The External Auditors' Audit and Inspection Plan

3.1 The Council's external auditors presented a draft of their Audit and Inspection Plan for 2008/09 to the Audit Committee at its meeting in March 2008. This set out the Audit and Inspection work which the External Auditors were planning to complete during the new financial year.

3.2 The Plan was developed after consideration of:

Work specified by the Audit Commission for 2008/09;
Current national risks which are relevant to Aylesbury Vale District Council;
Aylesbury Vale District Council's local risks and improvement priorities.

3.3 Following the discussions at the March meeting, the External Auditors' have now prepared the final version of their Audit and Inspection Plan for 2008/09. This is attached at Appendix A.

3.4 This Committee's terms of reference include dealing with external and internal audit issues.

4.0 Resource Implications

The external audit process is an independent review of the Council's operations and use of resources. There are no direct resource implications arising from this Plan although staff time will be needed to provide information and assistance to the auditors during the course of their work. These resources will be met from within existing budgets.

5.0 Response to Key Aims and Outcomes

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.

6.0 Reason for Recommendation

The planned External Audit work is an integral part of the independent external audit process and requires formal consideration.

Contact Officer   Peter H Watson
Background Documents   Final Account papers
                                 Audit reports