

**EXTERNAL AUDIT DRAFT AUDIT &
INSPECTION PLAN – MARCH 2009**

Corporate Director (Resources)

1 Purpose

- 1.1 To allow the External Auditors' to give the Audit Committee a verbal progress report on the preparation of their draft Audit and Inspection Plan.

2 Recommendations/for decision

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| 2.1 The Committee is requested to review and discuss the External Auditors' verbal report on their Draft Audit and Inspection Plan. |
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3 Supporting information

- 3.1 The Council's external auditors are preparing a draft of their Audit and Inspection Plan for 2009/10. This will set out the audit and inspection work which they are planning to complete during the next financial year.
- 3.2 The Plan is developed after consideration of:
- work specified by the Audit Commission for 2009/10.
 - Current national risks which are relevant to AVDC
 - AVDC's local risks and improvement priorities
- 3.3 The External Auditor's Draft Audit and Inspection Plan for 2009/10 has to be agreed within the Audit Commission before it is presented to Committee. This work is currently in progress. A verbal update on the position will be presented to the Committee.
- 3.4 The final version of the External Audit Audit and Inspection Plan will be formally presented to the June 2009 meeting of this Committee.
- 3.5 This Committee's terms of reference include dealing with external and internal audit issues. This report allows the Committee to discuss and comment on the plan before it is formally issued.

4 Reasons for Recommendation

- 4.1 The planned external audit work is an integral part of the independent external audit process and requires formal reporting for consideration.

5 Resource implications

- 5.1 The external audit process is an independent review of the Council's 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 existing budgets.

6 Response to Key Aims and Objectives

- 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 objectives.

Contact Officer
Background Documents

Val Hinkins Audit Manager
External Audit reports Minutes of Audit Committee meetings 2007/08 &
2008/09.