



## **1 Audit of accounts, 2007/08**

We gave an unqualified opinion on the Authority's accounts on 30 September 2008, which was our target date for signing off. This represents progress over 2006/07, when we were not able to issue our opinion until 18 October, and reflects the improvements which the Authority has put in place and our work jointly with officers to coordinate the accounts production and audit processes.

Our *Report to Those Charged with Governance* (ISA260 report), presented to the Committee on 25 September 2008, set out the issues arising through our audit up to that point. No further significant issues arose subsequently which require bringing to members' attention.

Overall, the Authority has improved its process for producing the accounts and preparing them for audit. However, whilst these have both improved compared to 2007, there remains the need for improvements in working papers and in the process for responding to audit queries.

We are currently drafting our Annual External Audit Report which will set out our findings in more detail.

## **2 Use of Resources and Data Quality assessments**

We have now completed our work on the Use of Resources assessment for 2008. We have debriefed officers on our proposed scores and are currently awaiting confirmation of these from the Audit Commission. We will then be in a position to present our findings formally to members. We will report on our assessment in our Annual External Audit Report.

We are currently concluding our Data Quality assessment for 2008. This indicates that further progress has been made to improve the Authority's arrangements. Where we identify further opportunities to improve, we will make recommendations in our Annual External Audit Report.