

# Progress Report

**December 2009**

Northampton Borough Council

Audit 2009/10

Date

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## Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
  - any third party.
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# Introduction

- 1 This report sets out progress against the audit work included in our 2009/10 audit plan. In carrying out our audit duties, we have to comply with the statutory requirements governing them, including the Audit Commission Act 1998 and the Code of Audit Practice (the Code).
- 2 The Code defines auditors' responsibilities in relation to:
  - the annual financial statements; and
  - the authority's arrangements for securing economy, efficiency and effectiveness in the use of its resources.
- 3 Our plans are subject to continuous review and refinement to take account of emerging risks, additional work specified by the Audit Commission or other regulators and changes in statutory or professional requirements.

# Performance against plan

4 The table below shows the current position on the main areas of our work for 2009/10.

**Table 1 2009/10 work**

All work is progressing according to plan

Area of work	Target completion date	Current position
Audit Plan (fee letter)	-	Complete. Fee letter issued 8th June 2009.
Joint working protocol - Internal Audit	-	In progress. Draft issued 16th July 2009 - awaiting officer comments.
Joint working protocol - Financial Statement	-	Not yet started.
Opinion Audit Plan	March 2010	Not yet started.
Annual Governance Report	September 2010	Not yet started.
Opinion on the financial statements and value for money conclusion	September 2010	Not yet started. Interim audit planned start date February/March 2010
Final Accounts Report	October 2010	Not yet started.
Annual Audit Letter	November 2010	Not yet started.
Certification of grant claims and returns: summary report.	January 2011	Not yet started.

# The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

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## Copies of this report

If you require further copies of this report, or a copy in large print, in Braille, on tape, or in a language other than English, please call 0844 798 7070.

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For further information on the work of the Commission please contact:

Audit Commission, 1st Floor, Millbank Tower, Millbank, London SW1P 4HQ

Tel: 0844 798 1212 Fax: 0844 798 2945 Textphone (minicom): 0844 798 2946

[www.audit-commission.gov.uk](http://www.audit-commission.gov.uk)

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# Appendix 1 – Reports issued since last meeting

- 5 There have been no local audit reports issued since the last Audit Committee meeting (16th November 2009).
- 6 The following national Audit Commission local government reports have been published since the last Audit Committee. All reports have been published on the Audit Commission's web site [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk).
  - Auditing the accounts: Quality and timeliness of local government financial reporting
  - National fraud initiative 2010/11 proposed work programme and scale of fees
  - The Audit Commission's quality review process (annual report 2009)
  - Audit Practice Annual Quality Report

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