

Progress Report

April 2010

Northampton Borough Council

Contents

Introduction	3
Performance against plan	4
The Audit Commission	6
Appendix 1 – Reports issued	7

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 and 2010/11 audit plans. 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 tables below show the current position on the main areas of our work for 2009/10 and 2010/11. Changes since our last report are shown in *italics*.

Table 1 2009/10 work

Area of work	Target completion date	Current position
Audit Plan (fee letter)	-	Complete. Fee letter issued 8th June 2009.
Joint working protocol - Internal Audit	-	Issued 16th July 2009 - awaiting comments from Internal Audit (PwC).
Joint working protocol - Financial Statement	-	<i>Complete.</i> <i>Issued 20th April 2010</i>
Opinion Audit Plan	March 2010	<i>In Progress.</i>
Annual Governance Report (including Use of Resources Judgements)	September 2010	<i>In Progress.</i> <i>Use of Resources fieldwork is substantially complete, subject to quality assurance procedures and completion of the final accounts audit.</i> <i>Findings indicate a positive direction of travel.</i>
Opinion on the financial statements and value for money conclusion	September 2010	<i>In Progress.</i> <i>Interim audit commenced March 2010. No significant issues arising so far.</i> <i>Final accounts audit due to commence 26th July 2010.</i>
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.

Performance against plan

Table 2 2010/11 work

Area of work	Target completion date	Current position
Audit Plan (fee letter)	April 2010	<i>Complete. Fee letter issued 28th April 2010</i>
Organisational Assessment	October 2010	Not yet started.
Inspection of Housing Landlord Services	TBA	Not yet started.
Opinion Audit Plan	April/May 2011	Not yet started.
Annual Governance Report	September 2011	Not yet started.
Opinion on the financial statements and value for money conclusion	September 2011	Not yet started.
Final Accounts Report	October 2011	Not yet started.
Annual Audit Letter	November 2011	Not yet started.
Certification of grant claims and returns: summary report.	January 2012	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.

Copies of this report

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www.audit-commission.gov.uk

Appendix 1 – Reports issued

- 5 The following local audit reports have been issued since our last progress report to the Audit Committee (11th January 2010):
- Joint Working Protocol - Financial Statements 2009/10
 - Audit Plan (fee letter) 2010/11
- 6 The following national Audit Commission local government reports have been published since our last progress report to the Audit Committee. All reports have been published on the Audit Commission's web site www.audit-commission.gov.uk.
- The truth is out there. A discussion paper on how the public sector can improve information made available to the public.
 - Under pressure. Tackling the financial challenge for councils of an ageing population.
 - Oneplace national overview report. Findings from the first year of Comprehensive Area Assessment (CAA).
 - By mutual agreement. Severance payments to council chief executives.
 - Countdown to IFRS - Identifying and accounting for leases.
 - Countdown to IFRS - Checklist for members
 - Code of Audit Practice - Local Government 2010
 - Statement of responsibilities - Local Government 2010
 - Surviving the crunch: Local finances in the recession and beyond
 - National Fraud Initiative 2010/11 work programme and scale of fees
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