

Appendices: 2



NORTHAMPTON
BOROUGH COUNCIL

AUDIT COMMITTEE REPORT

Report Title	External Audit Update
---------------------	------------------------------

AGENDA STATUS: PUBLIC

Audit Committee Meeting Date:	21 st May 2012
Policy Document:	No
Directorate:	Resources
Accountable Cabinet Member:	Cllr Alan Bottwood

1. Purpose

- 1.1 To present to the committee the 2011/12 audit plan along with the latest progress report.

2. Recommendations

- 2.1 To note the 2011/12 audit plan.
- 2.2 To note the progress of external audit plans as presented to the Committee by the Council's external auditors.

3. Issues and Choices

3.1 Report Background

- 3.1.1 The Council's external auditors, the Audit Commission, audit the Statement of Accounts and major grant claim and returns. They report to the audit committee progress against plan and any issues arising.

3.2 Issues

Annual Audit Plan

- 3.2.1 The 2011/12 audit plan sets out the work for the 2011/12 audit. The plan is based on the Audit Commission's risk-based approach to audit planning.

3.2.2 The audit plan sets out the Audit Commission's responsibilities in relation to the audit and identifies areas, in their opinion, could pose significant risks. These are the Joint Environmental Services contract and HRA Reform.

3.2.3 The audit plan also sets out the audit commission fees.

Progress Report

3.2.4 The purpose of the progress report is to provide the Audit Committee with an update on the progress in delivering the responsibilities as the authority's external auditor. It also includes an update on the externalisation of the Audit Practice.

3.3 Choices (Options)

3.3.1 To comment on any matters arising from the two reports.

4. Implications (including financial implications)

4.1 Policy

4.1.1 None.

4.2 Resources and Risk

4.2.1 There are no specific resources and risk implications arising from this report.

4.3 Legal

4.3.1 There are no specific legal implications arising from this report.

4.4 Equality

4.4.1 There are no specific equalities implications arising from this report.

4.5 Consultees (Internal and External)

4.5.1 None.

4.6 How the Proposals deliver Priority Outcomes

4.6.1 Protecting and enhancing the reputation of Northampton Borough Council.

4.7 Other Implications

4.7.1 Not applicable

5. Background Papers

Appendix 1 – 2011/12 Annual Audit Plan

Appendix 2 – Progress Report

Isabell Procter

Director of Resources, ext 8757