

Northampton Borough Council

Audit Committee

26 February 2008

External audit progress report

1 Audit of accounts to 31 March 2007

The audit has been completed and we have issued our Annual External Audit Report. We have received confirmation from the Audit Commission of the Authority's Use of Resources scores for the year. These are set out in the Report.

- We issued our interim unqualified opinion on the financial statements on 18 October 2007. We issued our final unqualified opinion together with our audit certificate and use of resources conclusion on 18 December 2007. This marks the conclusion of our statutory responsibilities for the year.
- Annual Audit and Inspection Letter

The production of this letter is the responsibility of the Relationship Manager – Mary Perry – and will contain details of the Use of Resources assessment and the Direction of Travel report produced by the Audit Commission. The report will be issued by 31 March 2008.

- Grant claims

All of the Council's grant claims have been certified. We will shortly respond to a query from the Department of Work and Pensions on the 2005/06 Housing and Council Tax benefit return.

2 Audit of accounts to 31 March 2008

Progress to date

We have commenced our planning process for the 2007/08 audit. We have already met with key officers to discuss how to ensure smooth running of the audit and gave a short workshop on 7 February to finance staff involved in the accounts process.

Looking forward

We are proposing to work more closely with the Authority on the process for the final accounts audit and the 2008 Use of Resources assessment. We will review information provided in support of the Authority's self assessment as it becomes available so that agreement can be reached on our assessment.



We have scheduled an on site visit for April to perform systems and controls assessments as part of our 2007/08 accounts audit process.

3 Audit of accounts to 31 March 2009

We are currently working on the 2008/09 Annual Audit Inspection Plan. The production of this Plan is the responsibility of the Relationship Manager and will contain details of any Audit Commission inspections as well as our work. We will provide the Relationship Manager with our draft by 31st March 2008.