

| 2008-09 Audit Plan progress report               |   |   |                       |                  |   |
|--|---|---|-----------------------|------------------|---|
| Work Area  | Reason chosen                             | Work objective  | Draft to lead officer | PCC Lead Officer | Progress to date                                  |
| <b>Accounts</b>                                  |   |   |                       |                  |   |
| Systems of internal financial control.           | Code of Audit Practice.                   | To gain assurance from systems of financial control for opinion.  | March 2009.           | Adam Broome.     | Reported to Audit Committee on 25 March 2009.     |
| Annual Governance Report (ISA260 report).        | Statutory requirement.                    | To comment on all code work undertaken to date and include the items needed to be discussed with those charged with governance. | Mid September 2009.   | Adam Broome.     | Reported to Audit Committee on 25 September 2009. |
| Accounts Opinion.                                | Code of Audit Practice.                   | To provide an opinion on the accounts.  | September 2009.       | Adam Broome.     | Reported to Audit Committee on 25 September 2009. |
| <b>Assessments</b>                               |   |   |                       |                  |   |
| Use of Resources.                                | Code of Audit Practice.                   | To provide auditor judgment for Use of Resources.   | October 2009.         | Adam Broome.     | Reporting to Audit Committee on 11 December 2009. |
| Value for Money conclusion.                      | Code of Audit Practice.                   | To provide auditor judgment for VFM.  | September 2009.       | Adam Broome.     | Reported to Audit Committee on 25 September 2009. |
| <b>Risk based projects</b>                       |   |   |                       |                  |   |
| Follow up on performance management arrangements | Code of Audit Practice                    | Local risk based work to support VFM conclusion   | December 2009.        | Adam Broome.     | Drafting report.                                  |
| Project management arrangements                  | Code of Audit Practice                    | Local risk based work to support VFM conclusion   | December 2009.        | Adam Broome.     | Reporting to Audit Committee on 11 December 2009. |
| Follow up of single status arrangements.         | Code of Audit Practice                    | Local risk based work to support VFM conclusion   | December 2009.        | Adam Broome.     | Drafting report.                                  |
| Compliance with equalities legislation           | Code of Audit Practice                    | Local risk based work to support VFM conclusion   | December 2009.        | Adam Broome.     | Drafting report.                                  |
| <b>Other reports</b>                             |   |   |                       |                  |   |
| Annual Audit Letter.                             | Code of Audit Practice.                   | To summarise issues arising from audit and assessment work.   | November 2009.        | Barry Keel.      | Reporting to Audit Committee on 11 December 2009. |
| Grant Certification and report                   | Acting as agents for the Audit Commission | To review and provide a certificate on a number of prescribed grant claims and returns.   | January 2009.         | Adam Broome      | Started June 2009.                                |