

2010-11 Audit Plan update					
Work area	Reason performed	Work objective	Draft to lead officer	PCC lead officer	Progress to date
<b>Financial statements</b>					
Interim Report & Update to Financial Audit Plan	Code of Audit Practice	To gain assurance from systems of financial control for opinion	June 2011	Malcolm Coe	Completed. Final report presented to Audit Committee on 27 June 2011
Annual Report to Those Charged with Governance (ISA260 report)	Statutory requirement	To summarise the findings from our final accounts and other Code work that impacts on our opinion and discuss with those charged with governance	September 2011	Malcolm Coe	Work planned for July and August 2011, with reporting after completion of the final accounts audit
Accounts opinion	Code of Audit Practice	To provide an opinion on the accounts	September 2011	Adam Broome	To be issued following final accounts audit
<b>Value for Money (VfM) conclusion</b>					
VfM risk assessment	Code of Audit Practice	To identify areas of risk to the VfM conclusion and where more detailed work is required	September 2011	Adam Broome	Risk assessment complete
Procure to Pay	Code of Audit Practice	Local risk based work	March 2011	Malcolm Coe	Completed. Final report presented to Audit Committee on 27 June 2011
Financial Resilience	Code of Audit Practice	Local risk based work, will consider key assumptions and budget pressures in the MTFS including adult social care	September 2011	Malcolm Coe	Work being scoped following approval of MTFS in June 2011 to commence in July 2011
Project management	Code of Audit Practice	Local risk based work, proposed tracers include Life Centre, waste contract and accommodation strategy	September 2011	Malcolm Coe	Work being scoped to commence in July 2011
VfM conclusion	Code of Audit Practice	To provide conclusion on the Council's arrangements for achieving VfM	September 2011	Adam Broome	To be finalised following completion of risk-based work and audit of the 2010-11 accounts. To be reported through the ISA260 report
<b>Other reports</b>					
Annual Audit Letter	Code of Audit Practice	To summarise key findings and conclusions from the work performed under our audit plan	November 2011	Barry Keel	To be drafted following issue of accounts opinion and VfM conclusion
Certification Work Report	Agents for the Audit Commission	To certify claims and returns required by the Audit Commission	December 2011	Adam Broome	Work to be completed from September to December 2011