

**Plymouth City Council**

**Audit Plan 2011/12 – Progress Report**

**Audit Committee**

**September 27 2012**

**2011/12 Audit Plan Update – June 2012.**

Work area	Reason performed	Work objective	Draft to lead officer	Plymouth CC lead officer	Progress to date
<b>Financial statements</b>					
Audit Plan 2011/12	Code of Audit Practice	To design an audit plan that meets the requirements of the Code of Audit Practice and relevant International Standards of Auditing.	March 2012	David Northey	Plan agreed and presented at the last Audit Committee meeting in March.
Interim Report & Update to Financial Audit Plan	Code of Audit Practice	To gain assurance from systems of financial control for the opinion.	June 2012	David Northey	Work completed and interim report presented at the Audit Committee on 21 June 2012.
Accounts opinion	Code of Audit Practice	To provide an opinion on the accounts and the value for money conclusion.	September 2012	Adam Broome	Completed – ISA260 to be presented at this Audit Committee.
ISA260 report	Code of Audit Practice	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 2012	Adam Broome	Completed – attached as a separate agenda item and to be presented at this Audit Committee.
Whole of Government Accounts and Consolidation exercise	ISA600 – Special Considerations, Audits of Group Financial Statements.	To perform specific tests in accordance with WGA NAO group instructions.	N/A	Adam Broome	In progress. Report to be issued on 28 September 2012.
<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.	January 2012	Adam Broome	Risk assessment complete. Areas of work are included in the plan for 2011/12.
Financial Resilience	Code of Audit Practice	To assess the Council's arrangements in place in the following areas: <ul style="list-style-type: none"> <li>– Strategic financial planning</li> <li>– Financial governance and</li> <li>– Financial control.</li> </ul>	September 2012	David Northey	Work completed. Executive Summary included in the ISA260. Detailed report to be presented at the December Audit Committee.
Follow up of previous years' work and recommendation	Code of Audit Practice	To review the progress against agreed action plans.	September 2012	Adam Broome/Malcolm Coe	Work completed. Detailed report attached as a separate item to this agenda and to be presented at this Audit Committee.
Review of achievement of strategic priorities.	Code of Audit Practice	To examine the vfm achieved through the redesign of service delivery in 2011/12	September 2012	Malcolm Coe	Work completed - draft report is with officers. Summary of findings has been included in the ISA260.

ICT shared services	Code of Audit Practice	To review the arrangements currently agreed for the implementation of a shared service provision for ICT at the Council	July – September 2012	Malcolm Coe	Arrangements review to be performed in 2012/13 when project is underway.
Overall review of arrangements in place for governance, risk management and financial management	Code of Audit Practice.	To examine the overall arrangements in place at the Council or these areas and use this work to inform the VFM conclusion.	September 2012	Adam Broome	Initial risk assessment completed. Work performed in the Financial Resilience review. Also consideration given to the waste management arrangements. The summary of the conclusions and findings have been included in the ISA260 pages 15-16.
VfM conclusion	Code of Audit Practice	To provide conclusion on the Council's arrangements for achieving VfM.	September 2012	Adam Broome	VFM conclusion to be issued with the audit opinion in September 2012.
<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.	October 2012	Adam Broome/ David Northey	To be drafted once opinion has been issued.
<b>Grant claims and Certificates</b>					
Ben O1	Grant claim work	To audit the Council's grant claim for BEN01 in accordance with grant claim instructions as issued by the Audit Commission. Work commenced in June 2012 and is on-going.	November 2012	Debbie Perry	Work is currently on-going and is due to be completed for the deadline of 30 November 2012.
NNDR	Grant Claim work	To audit the Council's grant claim for the national non domestic rate grant.	September 2012	Clare Judd	Work is currently in progress and due to be completed for the deadline of the 28 September 2012.
Teacher's Pensions	Grant Claim work	To audit the Council's grant claim for the Teachers' Pension submissions.	October 2012	Tony Sullivan	Work will commence on 8 October 2012 and will be completed for the deadline of the 30 November 2012.