

## ITEM NO: 5

<b>DECISION-MAKER:</b>	AUDIT COMMITTEE		
<b>SUBJECT:</b>	AUDIT COMMISSION: AUDIT AND INSPECTION PLAN PROGRESS REPORT		
<b>DATE OF DECISION:</b>	23rd SEPTEMBER 2009		
<b>REPORT OF:</b>	CHIEF INTERNAL AUDITOR (Acting)		
<b>AUTHOR:</b>	Name:	Neil Pitman	Tel: 023 80 834616
	E-mail:	Neil.pitman@southampton.gov.uk	

### STATEMENT OF CONFIDENTIALITY

NOT APPLICABLE

### SUMMARY

The 2009-10 Audit and Inspection plans were presented to the Audit Committee on 24 June 2009. The audit and inspection plan is based on the Audit Commission's risk-based approach to audit planning as set out in the Code of Audit Practice and on the risk-based approach to inspection planning as set out in the Comprehensive Area Assessment (CAA) Framework

An update on progress against the Plan(s), together with reports issued, is attached as appendices to this report.

### RECOMMENDATIONS:

- (i) That the Audit Committee notes the Audit Commissions reports as attached.

### REASONS FOR REPORT RECOMMENDATIONS

1. The Audit Committee's Terms of Reference require it to be satisfied and provide assurance to the Standards and Governance Committee that appropriate action is being taken on risk and internal control related issues identified by the external auditors. Specifically, the Committee has responsibility for oversight of the reports of external audit.

### CONSULTATION

2. The reports, as attached, have been discussed and agreed with the appropriate officers.

### ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

3. None

### DETAIL

4. The following Audit Commission reports are attached for consideration in the appendix:
  - DRAFT Annual Governance Report 2008/09

- Progress report – September 2009

The external auditor will be in attendance at the Committee meeting to answer any questions.

## **FINANCIAL/RESOURCE IMPLICATIONS**

### **Capital**

5. None

### **Revenue**

6. None

### **Property**

7. None

### **Other**

8. None

## **LEGAL IMPLICATIONS**

### **Statutory power to undertake proposals in the report:**

9. The duties and powers of auditors appointed by the Audit Commission are set out in the Local Government Act 1999.

### **Other Legal Implications:**

10. None

## **POLICY FRAMEWORK IMPLICATIONS**

11. None

## SUPPORTING DOCUMENTATION

### Appendices

1.	Audit Commission: DRAFT Annual Governance Report 2008/09
2.	Audit Commission: Progress report – September 2009

### Documents In Members' Rooms

1.	
2.	

### Background Documents

Title of Background Paper(s)

Relevant Paragraph of the  
Access to Information  
Procedure Rules / Schedule  
12A allowing document to be  
Exempt/Confidential (if  
applicable)

1.		
2.		

**Background documents available for inspection** Internal Audit Office, North Block  
Basement, Civic Centre

E-mail Neil.pitman@southampton.gov.uk

**FORWARD PLAN No:**

N/A

**KEY DECISION** N/A

--	--

**WARDS/COMMUNITIES AFFECTED:**

---