

## Central Bedfordshire Council

### 2009-2010 External Audit Plan – Position Statement @ January 2010

Area of work	Work performed/to be performed	Status	Report due
2009/10 Indicative Fee Letter to Director of Corporate Resources	<p>Letter sent to the Director of Corporate Resources setting out the indicative audit fee for 2009/10.</p> <p>The fee is based on the risk based approach to audit planning as set out in the Code of Audit Practice and work mandated by the Audit Commission for 2009/10.</p> <p>More detailed planning documents for particular pieces of work will be issued during the year.</p>	The letter was sent in May 2009 and the Audit Manager reported the total indicative fee to the Audit Committee in June 2009.	N/A
Audit Opinion Plan	A detailed plan for the audit of the financial statements will be issued shortly. This will detail the risks identified, planned audit procedures and any changes in fee.	In progress. Following discussion with officers the plan will be reported to the April 2010 Audit Committee.	April 2010
Use of resources assessment	<p>The use of resources assessment forms part of the Comprehensive Area Assessment (CAA) and will feed into the Council's annual organisational assessment.</p> <p>The UOR key lines of enquiry will also be the "relevant criteria" for the value for money conclusion.</p>	We have had set up meetings and the work will be carried out in February and March 2010.	VFM conclusion-September 2010

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Managing Performance Assessment	The scored managing performance assessment considers outcomes achieved by the Council and plans and capacity for future improvement. This together with use of resources contributes to the overall Organisational Assessment for Central Bedfordshire.	We are in the process of agreeing the timescale for this work with your officers.	TBC
Shared Service Review	We will carry out a joint review at both Central Bedfordshire and Bedford Borough to assess how the Councils are managing the associated risks and will aim to inform the Councils' approach to the future of shared services.	We are in the process of agreeing the project brief for this piece of work.	TBC
Performance Management	The review will assess the Council's plans to take forward performance management at Central Bedfordshire and help with areas of best practice.	We are in the process of agreeing the project brief for this piece of work.	TBC
Final accounts	Audit of the Council's financial statements.	We have started our work on the Council's key financial systems. The detailed work on the statement of accounts will take place in July/ August/September 2010.	Annual Governance Report – September 2010  Opinion - September 2010
Grant claims 2009-10	Our work on grant claims is charged at published daily rates, the fee is not included within the audit plan as part of the overall audit fee.  The time taken to audit grant claims depends on the quality of working papers, whether we can rely on underlying systems and the extent of	We will audit claims when they are made available to us.	We will issue a report when we have completed the audit of all relevant 2009/10

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	<p>work needed to meet the requirements of government departments.</p> <p>An estimate of £83,400 for grant claims work has been included in the fee letter.</p>		claims.
Annual Audit Letter 2009/10	Summary of conclusions and significant issues arising from our audit work. (This will include key messages from the Organisational Assessment and Area Assessment if appropriate).	We will draft the Annual Audit Letter in October / November 2010.	Issued to all Members by 31 December 2010.
20010/11 Indicative Fee Letter	<p>A letter will be sent to the Council setting out the indicative audit fee for 20010/11.</p> <p>The fee is will be based on the risk based approach to audit planning as set out in the Code of Audit Practice and work mandated by the Audit Commission for 20010/11.</p> <p>More detailed planning documents for particular pieces of work will be issued during the year.</p>	The letter will be discussed with officers and the indicative fee will be reported to the April 2010 Audit Committee.	April 2010