

Central Bedfordshire Council

2009/10 External Audit Plan – Position Statement at January 2011

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
2009/10 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.	Discussed and agreed with the Director of Customer and Shared Services and presented to the April Audit Committee meeting.	April 2010
Use of resources assessment	<p>The use of resources (UoR) 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</p>	<p>Following the new Government's recent announcement the Audit Commission will bring work on CAA to a conclusion.</p> <p>Work on updating the area assessment and organisational assessment (including the Managing Performance assessment) ceased with immediate effect following the Government announcement in</p>	VFM conclusion-September 2010

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	also be the "relevant criteria" for the value for money conclusion.	<p>May. These assessments on the Oneplace website will not now be updated. We will not be issuing scores for the use of resources assessment.</p> <p>The findings of our work on UOR, completed to date, were reported back to officers in April. In addition, this work will support the value for money conclusion, which we are required to give alongside the opinion on the financial statements. We have reported the key messages arising from this work in the Annual Audit Letter.</p>	
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.	As noted above work on CAA, including Managing Performance, has now ceased in the light of the new Government's announcement in May 2010.	n/a
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.	Our work on shared services is complete and the findings were used to inform the value for money conclusion. This was reported in the Annual Governance Report and presented to the Audit Committee in September 2010.	Included in AGR issued September 2010.

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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.	Our work on performance management is complete and the findings were used to inform the value for money conclusion. This was reported in the Annual Governance Report and presented to the Audit Committee in September 2010.	Included in AGR issued September 2010.
Final accounts	Audit of the Council's financial statements.	<p>Completed</p> <p>Our opinion and value for money conclusion were issued on 28 October 2010 and the findings from our audit reported in the Annual Governance Report of September 2010 and Supplementary Annual Governance Report of October 2010.</p>	<p>Annual Governance Reports – September 2010 and October 2010.</p> <p>Audit Opinion - October 2010</p>
Grant claims 2009/10	<p>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.</p> <p>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 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>	We 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 claims.

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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).	The Annual Audit Letter has been issued to all Members and will be presented at the January 2011 Audit Committee.	Issued to all Members and presented at January 2011 Audit Committee.