

<b>AUDIT COMMITTEE</b>	<b>AGENDA ITEM No. 5</b>
<b>2 NOVEMBER 2009</b>	<b>PUBLIC REPORT</b>

Cabinet Member(s) responsible:	Councillor Seaton, Cabinet Member for Resources	
Contact Officer(s):	John Harrison, Executive Director of Strategic Resources Steven Pilsworth, Head of Strategic Finance	☎ 452398 ☎ 384564

**EXTERNAL AUDIT 2008/09 - INTERIM AUDIT REPORT TO MANAGEMENT**

<b>R E C O M M E N D A T I O N S</b>	
<b>FROM</b> : John Harrison, Executive Director of Strategic Resources	<b>Deadline date</b> : n/a
The Audit Committee is asked to:-	
1. Receive the Interim Audit Report to Management from PricewaterhouseCoopers, the Council's External Auditors.	

**1. ORIGIN OF REPORT**

- 1.1. This report is submitted by the Council's Section 151 Officer, the Executive Director of Strategic Resources, as part of his statutory duties.

**2. PURPOSE AND REASON FOR REPORT**

The purpose of this report is for the Audit Committee to:

- Receive and note the "Interim Audit Report to Management" from PwC on behalf of the Council.
- Review and comment upon the Council's responses

**3. TIMESCALE**

Is this a Major Policy Item / Statutory Plan?	<b>NO</b>	If Yes, date for relevant Cabinet Meeting	N/A
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**4. INTERIM AUDIT REPORT TO MANAGEMENT**

- 4.1 Each year the external auditors undertake a review of controls in place in our key IT systems. This work underpins the statutory audit process, including informing the external audit view on the Statement of Accounts that was considered by Audit Committee at its meeting of September 28<sup>th</sup> 2009.
- 4.2 The latest report is presented here for Committee consideration. All issues raised have specific management responses and actions contained within the report.

**5. CONSULTATION**

The report, and subsequent Council responses, have been discussed by the Council and auditors before being finalised.

**6. ANTICIPATED OUTCOMES**

That the Audit committee have the opportunity to question the External Auditor and to make observations on the Auditor's report, as well as review the Council's responses.

**7. REASONS FOR RECOMMENDATIONS**

The Council, via the Audit Committee, is required to receive and consider External Auditors reports.

**8. ALTERNATIVE OPTIONS CONSIDERED**

There have been no alternative options considered in the preparation of this report and because the Committee is requested to make observations on the PwC report any alternative options will be considered at the meeting.

**9. IMPLICATIONS**

Implications are considered in the relevant management responses to the audit points raised.

**10. BACKGROUND DOCUMENTS**

(Used to prepare this report, in accordance with the Local Government (Access to Information) Act 1985)