

AUDIT COMMITTEE	AGENDA ITEM No. 6
28 MARCH 2011	PUBLIC REPORT

Cabinet Member(s) responsible:	Councillor David Seaton, Cabinet Member for Resources	
Committee Member(s) responsible:	Councillor Mark Collins, Chair of Audit Committee	
Contact Officer(s):	John Harrison, Director of Strategic Resources	☎ 452398

EXTERNAL AUDIT: AUDIT PLAN 2010 / 2011

R E C O M M E N D A T I O N S	
FROM : PricewaterhouseCoopers	Deadline date : N/A
<p>The Audit Committee is asked to:</p> <ol style="list-style-type: none"> 1. Consider the External Audit Plan for 2010 / 2011 and provide comment on any amendments necessary. 	

1. ORIGIN OF REPORT

1.1 This report is submitted to Audit Committee in accordance with the agreed work plan.

2. PURPOSE AND REASON FOR REPORT

2.1 The purpose of this report is to consider and respond to the Audit Plan for 2010 / 2011, prepared by our external auditors, PricewaterhouseCoopers.

3. TIMESCALE

Is this a Major Policy Item / Statutory Plan?	NO	If Yes, date for relevant Cabinet Meeting	N/A
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4. EXTERNAL AUDIT PLAN

4.1 The Audit Plan has been prepared to inform the Council about the responsibilities of our external auditors and how those responsibilities will be discharged, and has been discussed and agreed jointly by Council representatives and External Audit.

4.2 The Plan has been developed to consider the impact of the recent key developments and risks based upon discussion with management and understanding of the City Council and the local government sector. The Plan (**Appendix A**) includes a number of follow ups and updates to previous reviews and also new risks which have been identified.

5. CONSULTATION

5.1 The Plan has been circulated to Corporate Management Team for comment.

6. ANTICIPATED OUTCOMES

6.1 Approval of the External Audit Plan 2010 / 2011.

7. REASONS FOR RECOMMENDATIONS

- 7.1 The Plan provides a summary of the Auditor's proposed work for 2010 / 2011. Members can ask questions and make comments to the External Auditor on its contents and coverage.

8. ALTERNATIVE OPTIONS CONSIDERED

- 8.1 The External Auditor can take on board responses received prior to the finalisation of the plan. No specific alternative options are submitted for consideration.

9. IMPLICATIONS

- 9.1 There are no direct implications arising from this plan for PricewaterhouseCoopers. Fees identified are commensurate with previous years. Overall, the Council is seen as a low to medium risk organisation.

10. BACKGROUND DOCUMENTS

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

Audit and Inspection Plan 2010 / 2011