

**REPORT TO:** Business Efficiency Board  
**DATE:** 19 January 2011  
**REPORTING OFFICER:** Strategic Director - Resources  
**SUBJECT:** External Audit – Audit Plan 2010/11  
**WARD(S):** Borough-wide

## **1.0 PURPOSE OF REPORT**

1.1 To consider the 2010/11 Audit Plan presented by the Council's external auditor, the Audit Commission.

**2.0 RECOMMENDATION: That the Business Efficiency Board note the contents of the draft Audit Plan for 2010/11.**

## **3.0 SUPPORTING INFORMATION**

3.1 The Audit Plan for 2010/11 is attached to this report.

## **4.0 POLICY, FINANCIAL AND OTHER IMPLICATIONS**

4.1 The report contains details of the fee for the audit.

## **5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

5.1 There are no direct implications for the Council's priorities.

## **6.0 RISK ANALYSIS**

6.1 The plan is based on the Audit Commission's risk-based approach to audit planning. The risks that have been considered as part of the opinion planning process are detailed in the attached report. These risks reflect:

- Audit work specified by the Audit Commission for 2010/11;
- Current national risks relevant to your local circumstances; and
- The Council's local risks.

6.2 The report also highlights specific actions that the Council can take to reduce its audit fees. Failure to take these actions may require additional audit work to be undertaken which would be likely to increase the audit fee.

**7.0 EQUALITY AND DIVERSITY ISSUES**

7.1 None identified.

**8.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972**

None.