

Annual Audit and Inspection Letter

March 2006



# **Annual Audit and Inspection Letter**

**Derwentside District Council**

**2004/2005**

External audit is an essential element in the process of accountability for public money and makes an important contribution to the stewardship of public resources and the corporate governance of public services.

Audit in the public sector is underpinned by three fundamental principles:

- auditors are appointed independently from the bodies being audited;
- the scope of auditors' work is extended to cover not only the audit of financial statements but also value for money and the conduct of public business; and
- auditors may report aspects of their work widely to the public and other key stakeholders.

The duties and powers of auditors appointed by the Audit Commission are set out in the Audit Commission Act 1998 and the Local Government Act 1999 and the Commission's statutory Code of Audit Practice. Under the Code of Audit Practice, appointed auditors are also required to comply with the current professional standards issued by the independent Auditing Practices Board.

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- any third party.

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## Key messages

### Council performance

- 1 The Council has made good progress on all of its priorities, and continues to work in partnership to make improvements for local people. Overall, services improved in 2004/05, although environmental services performance remains weak. The Council has good arrangements to manage and improve services; it continues to develop existing systems, such as risk management, and is developing new systems, such as procurement and workforce planning.

### The accounts

- 2 We gave an unqualified audit opinion on the accounts on 28 October 2005.

### Other accounts and governance issues

- 3 For the first time in 2005, we carried out a use of resources assessment. This is a new judgement which focuses on financial arrangements but links to strategic management and value for money (VFM).
- 4 We have assessed the Council's arrangements in five areas or 'themes'. Overall the Council has scored 2. The Council is committed to securing future improvements in its use of resources assessments and is in the process of developing an action plan.

### Action needed by the Council

- 5 The Council should:
  - improve environmental performance;
  - continue to address other areas of poor and mixed performance, particularly in relation to diversity issues;
  - successfully deliver their project plans relating to the LSVT and transfer to a leisure trust to minimise disruption and maximise the value for money potential of these structural changes
  - develop an approach to assessing VFM corporately; and
  - develop and implement an action plan for improving arrangements for its use of resources arrangements.

## Council performance

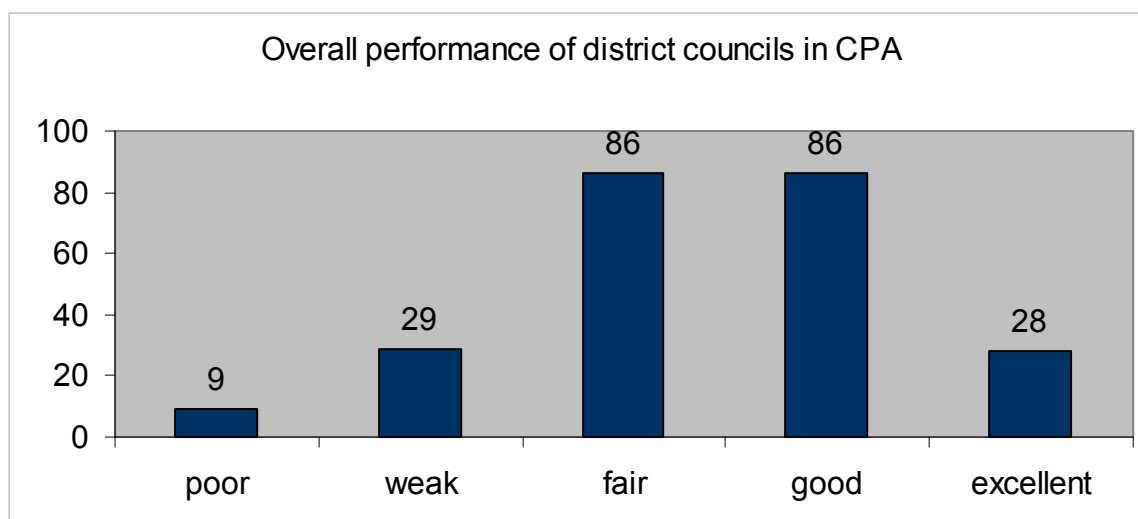
- 6 The Council has made good progress on all of its priorities, and continues to well in partnership to make improvements for local people. Overall, services improved in 2004/05, although environmental services performance remains weak. The Council has good arrangements to manage and improve services; it continues to develop existing systems, such as risk management, and is developing new systems, such as procurement and workforce planning.

## Direction of travel report

- 7 Derwentside district was assessed as 'good' in the Comprehensive Performance Assessment (CPA) carried out in November 2003. These assessments have now been completed in all district councils with the following results.

**Figure 1 Overall performance of district councils in CPA**

Overall 86 out of 238 councils were rated as 'good'



Source: Audit Commission

- 8 Since the assessment, the Council has identified its priorities for improvement and we have been working with the Council as it seeks to improve further. The CPA inspection found that the Council lacked clarity about what it and its partners wanted to achieve in the future; priorities did not drive resource decisions sufficiently; performance management arrangements were not embedded or driven from the top; there was insufficient learning from top performing councils and evaluation of initiatives and insufficient use of external challenge and procurement; and scrutiny was not fully effective.

- 9 Our Direction of Travel assessment in December 2004 found that the Council needed to improve environmental performance, continue to address poor and mixed performance, continue to strengthen the links between financial planning and priorities, continue efforts to lower the level of staff sickness and improve the capacity of the council to deliver improved services, and continue to improve the way in which learning is embedded into how the council works, including its strategies, plans and procedures.
- 10 We report below on the Council's work to support its priorities (given in bold type). The report refers to the year to December 2005, but references to national key performance indicators (PIs) are to the year ending in March 2005 (these are the latest audited figures).

### Progress on the Council's key priorities

- 11 There have been improvements in all six of the Council's corporate priorities but environmental performance, particularly waste and recycling, remains weak and diversity and equality issues within the workforce and in the wider community are yet to be fully addressed. Performance overall (based on key indicators) has improved. 68 per cent of key indicators of performance improved in the period from 2002/03 to 2004/05 and at the end of 2004/05 33 per cent of key PIs were top quartile, 29 per cent second quartile, 23 per cent third quartile and 15 per cent worst quartile.
- 12 The Council continues to work well, including with partners, to deliver a **safer place**. There has been an overall reduction in crime recorded, and local crime levels are low. The Council has increased its capacity to deal with anti-social disorder issues through the establishment of a new post, following a review. An early evaluation of the Council's youth bus pilot indicates that it has reduced youth nuisance by 18 per cent. To deal with crime and fear of crime the Council has invested significant resources in CCTV and the first part of a three-part implementation programme has been completed. The Council and its partners have succeeded in raising the profile of domestic violence and the Council now funds more refuge places to support victims. Community safety indicators overall remain strong; indicators relating to domestic burglaries and sexual offences deteriorated slightly in 2004/05 but remained in the best quartile.
- 13 The Council is making progress on its **strong cohesive communities** priority. The district's ranking in the Index of Multiple Deprivation (IMD) has improved from 41st to 50th most deprived area between 2000 and 2004. The Council has a good track record of working with and involving young people. It has been extremely successful in encouraging participation in Youth Forum elections (86 per cent turnout) and now has representatives involved from all of its wards. The Council is a leading partner in the local strategic partnership (LSP), which has been recognised by Government Office for the North East as being in the top 17 per cent in implementing neighbourhood renewal, and is a Beacon Council for 'Promoting Social Inclusion through ICT'. The Council has introduced a new objective for 2005 to ensure that the district's ethnic minorities enjoy the same quality of services as other residents.

- 14 The Council continues to take action to **improve the health of the population and reduce inequalities**, implementing a joint strategic approach with Derwentside Primary Care Trust (PCT), including a health action plan for the area. The Director of Public health post continues to be jointly funded. The Council has introduced a total ban on smoking in all of its buildings and facilities.
- 15 As part of efforts to reduce poverty, benefits take-up has been increased through a joint initiative with the County Council and nearly an additional £0.75 million has been paid to residents. Additionally, good progress has been made on speeding up benefits processing; both the average time for processing new claims and processing notifications of change were top quartile in 2004/05, although accuracy rates did not improve and remained second quartile.
- 16 The Council has increased the number of swims by opening of a new pool in the more deprived eastern part of the district; the new pool has features and equipment which make it accessible to people with disabilities. Young people are being encouraged to take up healthier lifestyles through a range of targeted physical activities. However, although the Council targets activities at particular groups within the community, it does not offer a discounted leisure card to broaden opportunities for target groups.
- 17 The Council's work to create an **economically successful place** has included some innovative projects such as the Emerge scheme, now being mainstreamed; this supports non-traditional business start ups which have found it difficult to attract support in the past. It has also increased the number of female entrepreneurs starting up in business. The district's net business start up rate outperforms national, regional and local rates. The Council's work in supporting new business has been recognised with a Beacon Award for 'Supporting New Business'. The district has high business occupancy rates; unemployment is below the regional average and continues to fall. However, despite some narrowing of the gap, average earnings remain low compared to national and regional levels.
- 18 Progress towards achieving an **attractive sustainable environment** remains mixed, based on national indicators. The Council is in the worst quartile for progress to statutory recycling targets, and actual recycling rates deteriorated in 2004/05. BVPI 84 (kilograms of waste collected) is worst quartile and not improving. However, the Council now has a firm plan in place to make radical changes to a twin bin, alternate week collection, which it expects will deliver its priority to encourage more waste recycling in 2006. The Council was designated a planning standards authority for 2005/06 as a result of not meeting standards set for processing major applications, but improvements have been made during the year which have resulted in faster processing of major planning applications. Although the percentage of land littered to a significant or heavy extent (BVPI 199) improved from 26 per cent to 21 per cent 2004/05, performance remained third quartile. Performance against the Decent Homes Standard fell, but the Council has a resourced plan to achieve this through the transfer of the Council's housing stock to Derwent Homes.



- 19 Through good partnership working and some innovative schemes, such as the SPICETACULAR rewards scheme, which promotes positive behaviour and attitudes to and in schools, the Council and partners have had a significant success in **encouraging a learning community**. This has helped to achieve the Council's corporate objective of increasing GCSE attainment to the county average.

### **Progress on addressing issues from CPA and previous Direction of Travel**

- 20 During 2005, the Council continued to address the issues raised in the CPA inspection and in last year's Direction of Travel report.
- 21 The revision of the corporate plan in 2005/06 more clearly identified the Council's ambitions. The current update is being undertaken in conjunction with the review of the community strategy with the objective of ensuring much greater alignment between the two plans.
- 22 The Council has good processes and systems to drive improvement. It has a strong approach to ensuring that service and financial planning are continuously improved and linked to achieving priorities and value for money. Performance management is robust and is now more corporately driven but performance and financial monitoring and management are less well integrated than service and financial planning. Risk management is continuing to improve and is being embedded throughout the organisation. Scrutiny continues to develop, but is still not fully effective. Procurement is developing well and learning is being shared both internally and externally.
- 23 Human Resources practices and workforce planning continue to develop. A number of initiatives are helping to modernise and improve capacity and the approach to developing group profiles and identifying team gaps and development needs is good. However, the workforce plan is not yet complete and HR plans are not yet in place to respond to the significant amount of structural change which will take place over the next year due to changed arrangements for housing and leisure provision. Sickness rates, although still above average (third quartile), improved in 2004/05 and the latest (unaudited) performance indicators show that this improvement trend continued into the current year. There were some improvements in the diversity of the Council's workforce compared to the local population, although performance was mixed particularly in relation to ethnic minorities.

## Other performance work

- 24 The Local Government Act 1999 requires local councils to publish a best value performance plan (BVPP) each year, setting out an assessment of current performance and targets for improvements. As external auditors, we are required to report on whether the plan has been prepared and published in accordance with the Act. Our work confirmed that this year's BVPP complied in all significant respects with relevant legislation and statutory guidance, and we issued an unqualified certificate on the BVPP in November 2005.
- 25 We are also required to review the Council's arrangements for producing specified performance information (BVPIs). Our sample testing identified a low level of errors and inaccuracies in BVPI data, but noted that there were opportunities for the Council to further strengthen its own internal arrangements for ensuring data quality. We have liaised with officers to identify procedures which may contribute toward the achievement of this objective and will re-evaluate as part of next years audit.

## Use of resources judgements

- 26 The use of resources assessment is a new assessment which focuses on financial management but links to the strategic management of the Council. It looks at how the financial management is integrated with strategy and corporate management, supports Council priorities and delivers value for money. It will be carried out annually, as part of each council's external audit. We anticipate in future the Use of Resources judgements will form part of the CPA framework.
- 27 We have assessed the Council's arrangements in five areas. Scores against each theme are as follows.

**Table 1 Council arrangements**

Element	Assessment
Financial reporting	2 out of 4
Financial management	2 out of 4
Financial standing	3 out of 4
Internal control	2 out of 4
Value for money	3 out of 4
<b>Overall</b>	<b>2 out of 4</b>

*(Note: 1 = lowest, 4 = highest)*

- 28 In reaching these judgements, we have drawn on the above work and supplemented this with a review against specified key lines of enquiry (KLOE).
- 29 Key strengths were identified in the Council's arrangements for:
- ensuring financial standing; and
  - managing and improving value for money, where there are good processes which link resources to priorities and regular reviews to analyse and report performance against plans.
- 30 The most significant areas where further development is needed are:
- ensuring that the corporate business plan drives the medium-term financial strategy and internal resource allocation; and
  - linking the Council's medium-term financial strategy to other internal strategies/plans.

## Accounts and governance

We have given your accounts an unqualified audit opinion. Your overall corporate governance arrangements are satisfactory in most key areas. However, financial reporting fell short of requirements during the year and arrangements regarding risk management should be continuously monitored.

### Audit of 2004/05 accounts

We gave an unqualified opinion on the Council's accounts on 28 October 2005.

- 31 Material amendments were identified, agreed with officers, and the accounts re-approved by members prior to an unqualified opinion being given. Whilst these amendments were required it should be noted that these did not impact on the overall balances.

### Matters arising from the final accounts audit

- 32 Timeliness in producing the accounts is increasingly important as the statutory deadline moves for the 2005/06 accounts has moved forward to 30 June 2006. Whilst the deadline for the production of 2004/2005 accounts was met the earlier deadline will require early planning if the Council is to meet this.
- 33 We identified improvements that could be made to the accounts in terms of consistency, presentation and disclosure and we will be liaising with officers as part of this years' closure to identify opportunities for enhanced quality assurance arrangements over the accounts preparation.

### Report to those with responsibility for governance in the Council

- 34 We are required by professional standards to report to those charged with governance (in this case to full Council) certain matters before we give an opinion on the financial statements.
- 35 We issued our SAS 610 letter to you confirming that there were no matters arising from the annual audit of the financial statements to report.

## Financial standing

The Council's financial standing is satisfactory, although there is a need to closely monitor general fund balance against target level and to improve NNDR collection rates.

### General fund spending and balances

- 36 The general fund balance stood at £2.9 million at 31 March 2005 which represents 13 per cent of net operating expenditure. In addition, the Council holds £6.7 million of usable reserves (£2.3 million earmarked reserves and £4.4 million useable capital receipts).

- 37 For 2005/06, based on figures at the end of October 2005, the projected general fund available balance declined significantly to £1.3 million. This has been calculated as the minimum available balance, ie after accounting for all potential claims on this reserve. Although the general fund has little headroom for any unforeseen expenditure officers are monitoring this closely and members should note that this balance may be higher if the potential claims do not materialise.
- 38 There is an ongoing issue with a contractor responsible for Stanley leisure pool and the Council has recognised that this is a contingent liability.

### **Housing revenue account**

- 39 The housing revenue account (HRA) balance stood at £1.1 million at 31 March 2005, which represents 4 per cent of HRA expenditure.
- 40 For 2005/06, based on figures at the end of October 2005, the projected HRA balance is £3.7 million. The Council will review the HRA in light of the LSVT ballot.

### **Income collection and arrears**

- 41 Income collection and arrears are monitored by the best value performance indicators (BVPI), in particular:
- council tax collection (BVPI 9);
  - National Non-Domestic Rates collection (BVPI 10); and
  - rent collection (BVPI 66a).
- 42 The Council's indicators for 2004/05 showed an improvement from 2003/04 in respect of council tax and rent collection rates although these are still only at the national average. Conversely NNDR collection rates deteriorated in the period and the Council is now ranked in the bottom quartile nationally for this performance.
- 43 Clearly it is important that the Council continues to seek to improve its collection rates.

### **Pensions fund deficit**

- 44 To comply with the requirements of Finance Reporting Standard Number 17 (FRS 17) councils must disclose their share of assets and liabilities related to pension schemes for their employees.
- 45 The Council's net liability is £52 million and is included in its balance sheet. However, there are statutory arrangements for funding the deficit which means that the financial position of the Council remains healthy.

## Systems of internal financial control

We have not identified any significant weaknesses in the overall control framework. However, we did identify controls which had not been fully effective during 2004/05.

### Financial reporting

- 46 Financial reporting fell short of requirements during 2004/05 as the housing revenue account and capital were not reported routinely to members during the year. Although regular monitoring of these areas was carried out during the year, and members did receive reports on probable and year end outturn, officers have agreed to strengthen arrangements by reporting to members quarterly in future.

### Risk management

- 47 Risk management has been evolving and improving and it is being further embedded throughout the organisation. A strategic risk management group has been established to develop and monitor the action plan prepared by consultants in 2003. Strategic risks are being updated and a risk register is being developed. Internal Audit
- 48 Internal Audit provide an effective service overall and we are able to place reliance on their work for our opinion purposes.
- 49 As the new Code of Audit Practice becomes effective for 2005/06 audits and the statutory deadline for preparation and audit of accounts moves forward there will be a need to ensure that those financial systems which are significant to the production of the financial statements are documented and tested in a timely manner. We will continue to work with Internal Audit on this.

### Main accounting financial system

- 50 The main accounting system forms the basis not only of the Council's annual accounts but also of its systems for financial management and control. Derwentside, in common with most County Durham districts, implemented a new main accounting system (Agresso) during 2004/05, which introduced the concept of commitment accounting and provided the potential for a major improvement in terms of functionality and reporting capabilities.

- 51 Given the importance of the main accounting system to both the opinion and corporate governance elements of our code of practice responsibilities we have carried out a review to assess the various elements of control expected of a good main accounting system, namely user access controls, disaster recovery procedures, data integrity controls and interface controls with other financial systems.
- 52 We assessed the IT Controls that support the Agresso application as satisfactory with no significant weaknesses. We have reported to officers making some recommendations for further strengthening of controls which will be followed up in future audits.

## **Standards of financial conduct and the prevention and detection of fraud and corruption**

- 53 We have not identified any significant weaknesses in your arrangements to prevent and detect fraud and corruption.
- 54 Our review of arrangements focused on following up our agreed action plan from previous audit work and we found that progress had been made in all areas. There are no issues to bring to members attention at this time.

## **Legality of transactions**

- 55 We have not identified any significant weaknesses in the framework established by the Council for ensuring the legality of its significant financial transactions.
- 56 The Council has consolidated its arrangements for dealing with legal issues by increasing its legal section and introducing formal checklists to evidence consideration of legality of transactions.
- 57 One remaining issue to be addressed is presenting quarterly reports to Directors and members detailing current legal issues and their impact on the Council. We understand that this is to be done during 2005/06.

## **Value for money**

- 58 The Council is achieving better value for money year-on-year in a number of areas and in a challenging context. Radical changes are planned or have been implemented to improve satisfaction, performance and value for money in recycling and leisure. However, it has a legacy of relatively high costs, some areas of under-performance and opportunities yet to be taken to further increase value for money.
- 59 Overall costs compared to the Council's comparator group are high (top quartile). The Council has clear and reliable information about its costs as well as an understanding about the factors impacting on those costs. However, it is not always able to quantify that impact.

- 60 Better linkages are being made between costs and performance through recent developments in financial and service planning. However, the approach to monitoring, review and challenge at the corporate level does not always fully integrate both cost and performance information.
- 61 There may be unexploited opportunities to increase value for money, for example by evaluating wider options for service delivery in some areas such as waste collection and charging for parking.
- 62 The Council has improved services, particularly in priority areas whilst maintaining a low rate of tax increase. It has a track record of acting successfully on reviews and now has further refined systems and processes to achieve better linkages to priorities.
- 63 The Council needs to:
- develop an overall approach to assessing value for money corporately; and
  - review the value for money implications of untapped revenue opportunities.



## Other work

### Additional voluntary work

- 64 Council officers took part in an Audit Commission workshop for County Durham councils which looked at good practice in developing local performance indicators and targets.

### Grant claims

- 65 In accordance with strategic regulation, we have continued with a more risk-based approach to the certification of grant claims based upon our assessment of the control environment.
- 66 The Council's arrangements for managing grant claims submitted for audit has improved in recent years. However, there are areas where improvement could be made including :
- introducing quality assurance checks on claims prior to submission for audit to ensure that claims are fully completed, arithmetic is correct and entries agree to the Council's income and expenditure accounts;
  - carrying out a detailed analytical review comparing figures on claim forms to previous years and to budgets and provide explanations for significant variances; and
  - providing clear, comprehensive working papers to support all entries on the grant claim.
- 67 In advance of auditing next years grant claims we will be writing to officers to update our grants protocol. This will provide comprehensive guidance to officers on the quality assurance arrangements expected regarding the preparation of grant claims.

### National Fraud Initiative

- 68 In 2004/05, the local authority took part in the Audit Commission's National Fraud Initiative (NFI). The NFI, which is undertaken every two years, aims to help identify and reduce fraud by bringing together data from NHS bodies, local authorities and government departments and other agencies, to detect a wide range of frauds against the public sector. These include housing benefit fraud, occupational pension fraud, tenancy fraud and payroll fraud as well as, new for 2004/05, right to buy scheme fraud and providing new contact details for former tenants with arrears in excess of £1,000.
- 69 The Council was assessed as low risk for NFI and we are satisfied that all data matches have been adequately followed up.

## Looking forwards

### Future audit and inspection work

- 70 We have an agreed plan for 2005/06 and we have reported in this letter those aspects that have already been completed. The remaining elements of that plan, including our audit of the 2005/06 accounts, will be reported in next year's Annual Letter.
- 71 We have sought to ensure, wherever possible, that our work relates to the improvement priorities of the Council. We will continue with this approach when planning our programme of work for 2006/07.
- 72 We will seek to reconsider, with you, your improvement priorities and develop an agreed programme by 31 March 2006. Initial discussions have indicated that work is likely to focus on:
- governance arrangements within partnerships; and
  - preparations for the LSVT.

### Revision to the Code of Audit Practice

- 73 The statutory requirements governing our audit work, are contained in:
- the Audit Commission Act 1998; and
  - the Code of Audit Practice (the Code).
- 74 The Code has been revised with effect from 1 April 2005. Further details are included in our Audit Plan for 2005/06. The key changes include:
- the requirement to draw a positive conclusion regarding the Council's arrangements for ensuring value for money in its use of resources; and
  - a clearer focus on overall financial and performance management arrangements.

### A new CPA framework

- 75 The Audit Commission is currently considering the results of the consultation on the proposals for revising the CPA framework for district councils. The revised framework will be published in late spring 2006.

## Closing remarks

- 76 This letter has been discussed and agreed with the Council's management team. A copy of the letter will be presented to full Council in April 2006.
- 77 The Council has taken a positive and constructive approach to our audit and inspection work. We would like to take this opportunity to express our appreciation for the Council's assistance and co-operation.

## Availability of this letter

- 78 This letter will be published on the Audit Commission's website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk) and also on the Council's website.

Steve Nicklin  
District Auditor

Sarah Diggle  
Relationship Manager  
March 2006

# Appendix 1 – Background to this letter

## The purpose of this letter

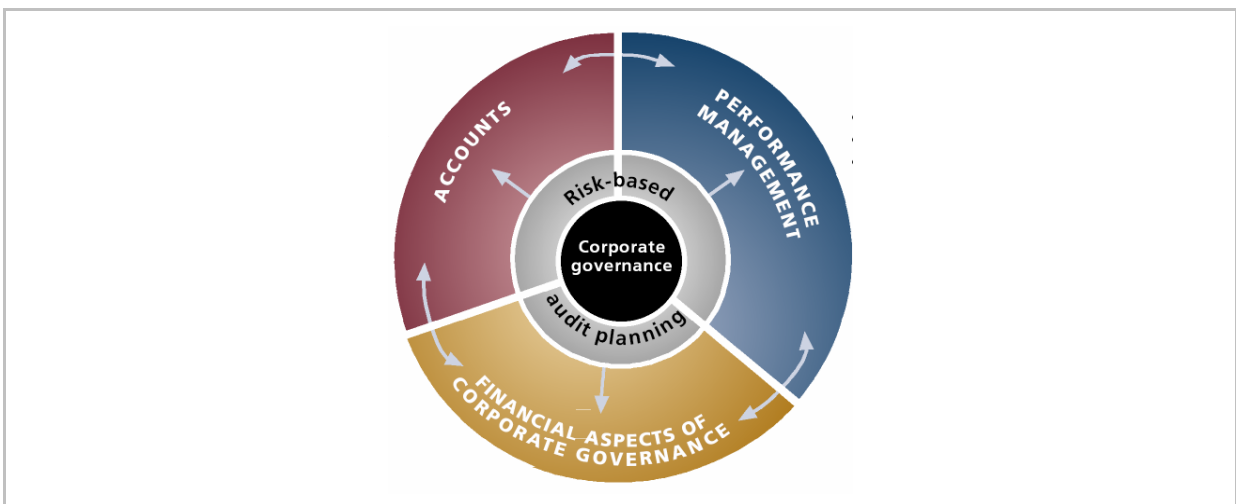
- 1 This is our audit and inspection 'Annual Letter' for members which incorporates the Annual Audit Letter for 2004/05, which is presented by the Council's Relationship Manager and District Auditor. The letter summarises the conclusions and significant issues arising from our recent audit and inspections of the Council.
- 2 We have issued separate reports during the year setting out the findings and conclusions from the specific elements of our programme. These reports are listed at Appendix 2 for information.
- 3 The Audit Commission has circulated to all audited bodies a statement that summarises the key responsibilities of auditors. Our audit has been conducted in accordance with the principles set out in that statement. What we say about the results of our audit should be viewed in the context of that more formal background.
- 4 Appendix 3 provides information about the fee charged for our audit and inspections.

## Audit objectives

- 5 Our main objective as your appointed auditor is to plan and carry out an audit that meets the requirements of the Code of Audit Practice. We adopt a risk-based approach to planning our audit, and our audit work has focused on your significant financial and operational risks that are relevant to our audit responsibilities.
- 6 Central to our audit are your corporate governance arrangements. Our audit is then structured around the three elements of our responsibilities as set out in the Code and shown in Figure 2.

**Figure 2 Code of Audit Practice**

Code of practice responsibilities



## **Accounts**

- Opinion.

## **Financial aspects of corporate governance**

### **7** Reviewing how effectively the Council ensures:

- financial standing;
- systems of internal financial control;
- standards of financial conduct and the prevention and detection of fraud and corruption; and
- legality of transactions with significant financial consequences.

## **Performance management**

- Use of resources.
- Performance information.
- Best value performance plan.

## **Inspection objectives**

### **8** Inspection work is based around section 10 of the Local Government Act 1999, which requires us to carry out inspections and deliver reports that will:

- enable the Council and the public to judge whether best value is being delivered;
- enable the Council to assess how well it is doing;
- enable the Government to assess how well its policies are being implemented; and
- identify failing services where remedial action may be necessary.

## Appendix 2 – Audit and inspection outputs

**Table 2**

<b>Report title</b>	<b>Date issued</b>
Audit and Inspection Plan	July 2004
Review of Core Process	July 2005
Review of Corporate Governance	August 2005
Audit Opinion	October 2005
Auditors Report on the Best Value Performance Plan	November 2005
Report on the 2004/05 Financial Statements to Those Charged With Governance (SAS 610)	November 2005
Review of Agresso IT Controls	December 2005
Final Accounts Memorandum	February 2006
Use of Resources Judgements	March 2006
Direction of Travel Report (within Annual Audit and Inspection Letter)	March 2006
Annual Audit and Inspection Letter	March 2006

## Appendix 3 – Audit and inspection fee

**Table 3      Audit fee update**

<b>Audit area</b>	<b>Plan 2004/05 (£)</b>	<b>Actual 2004/05 (£)</b>
Improvement and assessment	8,716	8,716
Accounts	29,847	29,847
Financial aspects of corporate governance	33,847	33,847
Performance	30,538	30,538
<b>Total Code of Audit Practice fee</b>	<b>102,948</b>	<b>102,948</b>
Additional voluntary work (under section 35)	0	£800
<b>Total</b>	<b>102,948</b>	<b>103,748</b>

### Inspection fee update

- 1 The full year inspection fee was £8,716.