

Annual Audit and Inspection Letter

March 2006



Annual Audit and Inspection Letter

District of Easington

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.

Appointed auditors act quite separately from the Commission and in meeting their statutory responsibilities are required to exercise their professional judgement independently of both the Commission and the audited body.

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Key messages

Council performance

- 1 New arrangements and investments are now showing results in improvements to services. National performance indicators for 2004/05 indicated slow improvement and some areas of weaker performance, but the Council now has a good focus on low performing services and has introduced a more rigorous approach to performance management, including scrutiny work and dedicated performance improvement teams. These initiatives have resulted in improvements during the first six months of 2005/06 in ten of the eleven service areas identified by the Council for improvement (unaudited data).

The accounts

- 2 We gave an unqualified opinion on the accounts on 31 October 2005.

Financial position

- 3 The Council has built up significant levels of reserves. These may be needed to address a significant number of short term risks identified by the Council. The Council should continue to assess levels of reserves and balances required once these risks have been addressed.

Other accounts and governance issues

- 4 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.
- 5 We have assessed the Council's arrangements in five areas or 'themes'. Overall the Council has scored 3 (on a 1 - 4 scale). This means that overall the Council is judged to be working at above minimum standards and performing well in a number of the areas covered by the review.

Action needed by the Council

6 The Council should:

- continue to focus on service improvement, particularly where services are performing poorly compared to other councils;
- develop and implement an action plan to improve its use of resources, including:
 - developing a corporate approach to assessing and improving VFM;
 - continuing to strengthen performance management, in particular to identify outcome-based measures and targets for its corporate aims;
- continue to improve its approach to engagement with local communities and to diversity; and
- implement and embed proposed actions to strength data quality arrangements over its performance management information.

Council performance

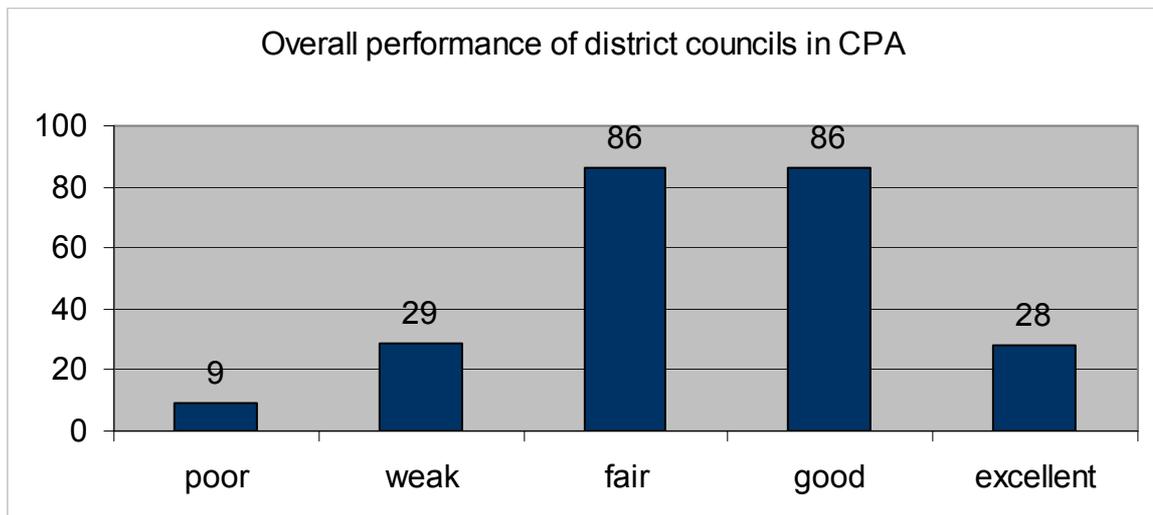
- 7 New arrangements and investments are now showing results in improvements to services. National performance indicators for 2004/05 indicated slow improvement and some areas of weaker performance, but the Council now has a good focus on low performing services and has introduced a more rigorous approach to performance management, including scrutiny work and dedicated performance improvement teams. These initiatives have resulted in improvements during the first six months of 2005/06 in ten of the eleven service areas identified by the Council for improvement (unaudited data).
- 8 Our inspection of the Council's Arms Length Management Organisation for its housing services resulted in judgements of a 'fair' service with 'uncertain' prospects for improvement. This performance has delayed access to significant Government funding to improve the housing stock. The Council is implementing an action plan to achieve at least 'good' performance, and therefore access the funding, when we re-inspect in September 2006.

Direction of Travel report

- 9 District of Easington Council was assessed as 'excellent' in the Comprehensive Performance Assessment (CPA) carried out in 2003/04. These assessments have now been completed in all district councils with the following results.

Figure 1 Overall performance of district councils in CPA

Only 28 out of 238 district councils are rated 'excellent'.



Source: Audit Commission

- 10 The district of Easington suffers from significant levels of deprivation which can affect outcomes as measured by performance indicators (where possible, the Audit Commission adjusts Best Value Performance Indicator results for the effects of deprivation). We have considered this context in reporting the Council's progress since CPA. We report first on the Council's progress on its priorities (in bold).

Progress on the Council's key priorities

- 11 In June 2005 the Council reviewed its performance over the previous year and took action to improve the pace of improvement. In terms of national Best Value Performance Indicators, the Council's performance overall improved only slightly in 2004/05 (the latest available audited figures). 51 per cent of key performance indicators improved in the period from 2002/03 to 2004/05 and at the end of 2004/05 28 per cent of key PIs were top quartile, 21 per cent second quartile, 23 per cent third quartile and 28 per cent worst quartile. The Council's own (unaudited) performance monitoring indicates improvement during 2005/06 across its services.
- 12 The Council has focused particularly on eleven low performing service areas and its own figures indicate that ten of these have achieved the required improvement. It released £1.5 million from reserves to support service improvement while securing £1.6 million efficiency savings at the same time. Performance Improvement Teams and scrutiny committees support the drive for improvement.
- 13 The Council is taking action to improve **quality services for all our people**, aiming 'to provide accessible, customer-focused, cross-cutting services which achieve e-government targets'. After relatively low performance during 2004/05 on some aspects of this priority (access for disabled people to council buildings was worst quartile, performance on e-enablement of services was improving but was still worst quartile, public satisfaction with overall service provision was worst quartile, and the proportion of people feeling that the Council kept them well-informed was below average compared to other councils) the Council is now performing well on the e-enablement of services. The senior appointment of a Head of Customer Services and the opening of a new customer service centre have improved customer contact and access to services. In 2004/05, 15 per cent of people thought that community activities had got better (top quartile performance on this key PI). There has been significant improvement in the performance of the Benefits service, with particular success in increased take-up.
- 14 The Council has made progress on equalities and diversity and is now close to the achievement of level 2 of the Equality Standard for Local Government. Work on physical access to buildings has been slower than planned but the Council's main office and leisure centres are fully accessible by disabled people.
- 15 We report the Council's progress on **striving for excellence in the workplace** in paragraph 26.

- 16 To support its aim of **sustainable jobs for everyone**, the Council has obtained funding to support initiatives to promote economic prosperity, including new business starts, new jobs, redevelopment and new development. It is achieving most targets that have been set as part of the funding it receives. Working with the East Durham Business Service, it has major plans for investment and redevelopment which are designed to bring investment and jobs to the district.
- 17 To achieve **decent homes for all** the Council established East Durham Homes, an arms length management organisation (ALMO) in April 2004. A key driver for this change was the opportunity to access £117.3 million of central government funding with the objective of funding improvements to achieve the decent homes standard in the Council's housing stock by 2010. Our inspection of the ALMO in May 2005 concluded that the service was 'fair' (one star) with 'uncertain' prospects for improvement. This performance has delayed access to the Government funding. The Council is implementing an action plan to achieve at least 'good' performance, and therefore access the funding, when we re-inspect in September 2006.
- 18 Our ALMO inspection identified a number of areas for improvement, including securing better value for money, gathering information on customer satisfaction across services, ensuring comprehensive service standards are in place across all service areas, and addressing the performance of the 'Repaircall' service which was below target. The Council has responded positively to the inspection findings, including securing external advice, and is making progress in addressing the issues.
- 19 The Council's efforts to promote **clean, tidy communities** are beginning to have an impact. In 2004/05, the amount of littering improved but was worst quartile, satisfaction with parks and open spaces improved but was still below average, the recycling and composting rate increased to 14 per cent but was still worst quartile and the amount of waste collected was also worst quartile. However, investment has begun to result in improvement during 2005/06: unaudited figures show recycling and composting amounts are increasing and overall household waste is reducing. Zonal working is being introduced, reshaping the work patterns of cleansing and horticulture teams to improve performance and secure efficiencies. There has been significant development of the Street Wardens scheme, based on consultation with residents, and the scheme is now mainstreamed within the Council's budget.
- 20 The Council is supporting **better transport for local people** by promoting improvement in infrastructure and enhanced traffic management. In 2004/05, fewer people felt that public transport had improved but more considered that congestion had improved, compared to other councils. The Council has agreed improved bus facilities within Seaham Town Centre retail developments, and has implemented the Government's concessionary fare scheme.

- 21 The Council has a clear strategy for **making the district safe**. Its work with the Crime and Disorder Reduction Partnership to reduce crime and fear of crime has had some success and the work of the Council's Street Wardens is co-ordinated with police beat officers and community support officers. Fifty young people have engaged in the Positive Futures programme. In line with national trends, in 2004/05 fewer people than average felt safe, robberies and burglaries reduced but vehicle and violent crimes increased.
- 22 The Council is working in partnership to **build a healthy community**, and is involved in a number of initiatives to improve the health of local people, including initiatives to increase participation in leisure activities and partnership work with the Primary Care Trust on smoking cessation. Its leisure facilities target groups in need and monitor usage of events provided. These are well used and feedback shows that satisfaction is high. The Council has carried out an employee health survey and provides free health checks for its staff.
- 23 Action to achieve the Council's priority of **learning opportunities for all** includes lifelong learning activities (550 people), ten new learning centres established within local businesses (450 people participating), and 36 community groups supported with lifelong learning funding.

Progress on addressing issues from CPA and the 2004/05 Direction of Travel report

- 24 The CPA inspection in 2003/04 found that the Council needed to embed performance management as the key to further improvement, improve performance management linked to the Council's ambitions, and strengthen community engagement. Our Direction of Travel report in 2004 found that the Council needed to maintain its focus on service improvement, to develop clear customer focused outcome measures for all of the Council's priorities and plans, to continue to improve performance management by linking financial planning to corporate priorities and continuing to develop service planning, and to implement the human resource, diversity and consultation and engagement strategies.
- 25 During 2005, the Council developed and refined its performance management framework, but there are still insufficient outcome-based measures and targets for the Council's corporate aims. There is now a good focus on low performing services and a more rigorous approach to performance management, including scrutiny work and dedicated performance improvement teams. Links between service and financial planning were introduced in 2005.
- 26 The Council has implemented a good HR strategy with supporting policies, and an organisational development programme is helping it to clarify its direction. It and has made recent improvements in workforce planning and sickness management: sickness levels were high in 2004/05 at 11.3 days per employee unaudited data indicates a reduction to 9.7 days per employee in 2005/06.

- 27 The Council continues to take a leading role in the district and is playing an active part in the development of the Durham county-wide Local Area Agreement. It has a good focus on social inclusion and is developing a social inclusion strategy. It has a good understanding of the impact of the high incidence of ill health on local people and the consequences of this in terms of ease of access to Council services. Priorities take account of the needs of the community, but engagement with ethnic minority communities is at an early stage of development and the views of minority groups are not always clearly understood.

Use of resources judgements

- 28 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.
- 29 We have assessed the Council's arrangements in five areas.

Table 1 The Council's arrangements

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

(Note: 1=lowest, 4=highest)

- 30 In reaching these judgements, we have drawn on the above work and supplemented this with a review against specified key lines of enquiry (KLoEs).

- 31 Key strengths were identified in the Council's arrangements for:
- financial reporting;
 - maintaining good financial standing;
 - ensuring probity and propriety; and
 - maintaining a sound system of internal controls.
- 32 The most significant areas where further development is needed are:
- the development of a corporate process for assessing and improving value for money; and
 - refining existing risk management processes, for example to incorporate the identification and management of risks in relation to partnerships.
- 33 The Council is recommended to draw up an action plan to address those improvement opportunities identified from our use of resources assessment.

Other performance work

- 34 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.
- 35 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 a number of indicators were flawed through relatively basic errors.
- 36 It is likely that the nature of future audits is likely to change. Proposals from the Audit Commission indicate that auditors will place increasing emphasis on assessing the Council's own arrangements to secure data quality. Officers are implementing a series of initiatives to ensure that the Council's data quality arrangements are robust and effective.

Audit Commission Inspections

East Durham Homes

- 37 We carried out an inspection of East Durham Homes, the Council's Arms Length Housing Management Organisation, during 2005. We report the findings of this inspection at paragraphs 17 and 18.

Accounts and governance

We have given your accounts an unqualified audit opinion.

Audit of 2004/05 accounts

We gave an unqualified opinion on the Council's accounts on 31 October 2005.

Matters arising from the final accounts audit

- 38 The accounts were prepared by the deadline of 31 July. Timeliness in producing the accounts is increasingly important as the deadline will be brought forward again in 2005/06 to 30 June. Officers have put in place arrangements to ensure that the 2005/06 accounts are produced within the statutory deadline.
- 39 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 year's closure programme to identify opportunities for enhanced quality assurance arrangements for accounts preparation.

Payroll

- 40 Various control weaknesses were identified within the Council's payroll system. These issues had been identified and reported on in 2003/04 by Internal Audit but remedial action was not taken, partly due to the system being replaced during 2005/06.
- 41 We will be evaluating the new payroll system in the coming year's audit, to check that previous control weaknesses have been eliminated.

Report to those with responsibility for governance in the Council

- 42 We are required by professional standards to report to those charged with governance (in this case to Council) certain matters before we give an opinion on the financial statements.
- 43 We issued such a report to you confirming that there were no matters arising from the annual audit of the financial statements to bring to your attention.

Financial standing

General fund spending and balances

- 44 The balance on the general fund was £4.7 million at 31 March 2005, which represents 40 per cent of net operating expenditure. In addition, the Council held £9.6 million of usable reserves (£3.4 million usable capital receipts and £6.2 million earmarked reserves).
- 45 This general fund balance is high relative to other districts nationally, and is high compared to the Council's minimum assessed level of £1.5 million.

- 46 This is recognised by the Council who have approved the use of £1.5 million of reserves during 2005/06 on one-off initiatives to fund service improvements. The Council is also mindful of a number of significant risks which may impact on its future finances, for example revised service level agreements due to be negotiated with the ALMO, and is therefore content for a higher level of balances in the medium term to cushion against these potential risks. However these risks will be largely addressed during 2006/07, at which time the Council will reassess the levels of reserves and balances required.

Housing Revenue Account

- 47 The Housing Revenue Account (HRA) balance was £2.4 million at 31 March 2005, which represents 10.8 per cent of HRA expenditure. The balance compares well with other district councils and its minimum assessed level of £800,000.

Income collection and arrears

- 48 The Council has achieved improved performance in its collection of both non-domestic rates and housing rents and is in a position to consider a reduction in the provision for bad debt. After allowing for the impact of deprivation, collection rates on NNDR and council tax compare favourably to other districts nationally. Recent initiatives to increase the take-up of benefits are designed to further improve performance in 2005/06.

Pensions fund deficit

- 49 To comply with the requirements of Finance Reporting Standard number 17 (FRS 17) the Council must disclose its share of assets and liabilities related to pension schemes for its employees.
- 50 The Council's net liability is £51.4 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

- 51 We have not identified any significant weaknesses in the overall control framework.

Internal Audit

- 52 Internal Audit provide an effective service overall and we are able to place reliance on their work where appropriate.
- 53 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

- 54 The main accounting system (Masterpiece) forms the basis not only of the Council's annual accounts but also of its systems for financial management and control.
- 55 Given the importance of the main accounting system to both the annual accounts and corporate governance 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.
- 56 We assessed the IT Controls that support the 'Masterpiece' accounting system as satisfactory with no significant weaknesses. We have reported to officers, making some recommendations which they have agreed to consider.

Standards of financial conduct and the prevention and detection of fraud and corruption and arrangements for ensuring the legality of financial transactions

- 57 We have not identified any significant weaknesses in your arrangements to prevent and detect fraud and corruption or for ensuring the legality of significant financial transactions.

Value for money

The Council has adequate arrangements for providing value for money (VFM). There is a need however to develop a corporate approach to assessing and improving VFM.

- 58 The Council does not measure value for money but it does measure the key components of costs, satisfaction, performance and, in some cases, how its performance compares to others. It has comprehensive monitoring systems at both officer and member level to capture and report this information. However it has not established what value for money it intends to provide and therefore does not have benchmarks against which it can assess value for money.
- 59 The Council's medium-term financial plan ensures that expenditure is closely aligned with its priorities. In 2005/06, it has invested an additional £1.5 million from reserves into priority services and improvements have been achieved in specific areas. In addition, general efficiency gains of over £1 million were achieved during 2004/05.

- 60 However, the general impact of investment is not clear. Performance did not improve overall in 2004/05 with an almost equal number of indicators showing falling performance as showed improving performance compared to 2003/04. Furthermore the anticipated outcomes from investments have not always been clear. However, unaudited data from 2005/06 indicates that improvements in service performance are now being delivered.
- 61 The Council needs to:
- ensure that it has a full understanding about why it has specific high-cost services and an overall cost per head in the highest quartile nationally;
 - develop an approach to assessing and improving value for money corporately; and
 - be clear about the expected outcomes from investment in services.

Other work

Additional voluntary work

- 62 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

- 63 In accordance with strategic regulation, we have continued with a more risk-based approach to the certification of grant claims. We have reduced our audit of these claims but our ability to reduce further depends on the adequacy of the Council's control environment.
- 64 The Council's arrangements for managing grant claims submitted for audit has improved in recent years, reflected in a reduced audit fee for grant certification work. However, there are areas where further enhancements could be made including:
- improving the internal 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 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.
- 65 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

- 66 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.

- 67 The Council was initially assessed as high risk for NFI, based upon the Council having a new officer responsible for conducting the exercise, and by the nature of cases extracted for follow-up work from the data matching exercise.
- 68 We therefore reviewed the Council's arrangements for dealing with the NFI data matches and sample tested the subsequent investigation of a small number of cases. From this work, we identified some areas where there was scope for the Council to further strengthen its arrangements and gave feedback to officers, including:
- ensuring compliance with the requirements of the Data Protection Act; and
 - ensuring that officers involved in NFI attend appropriate training.
- 69 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. We will seek to reconsider, with you, your improvement priorities and develop an agreed programme by 31 March 2006.

Revision to the Code of Audit Practice

- 72 The statutory requirements governing our audit work, are contained in:
- the Audit Commission Act 1998; and
 - the Code of Audit Practice (the Code).
- 73 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

- 74 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.
- 75 We are grateful to the Council for piloting the proposed new methodology for district council CPA.

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 the full Council in April 2006.
- 77 The Council has taken a positive and constructive approach to our audit and inspection work and 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 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

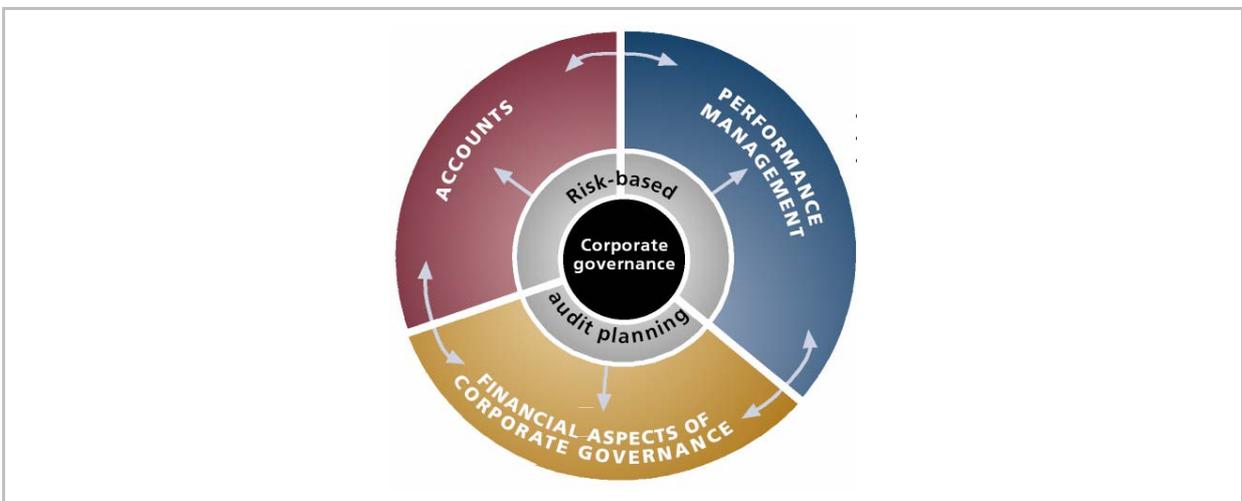
- 1 This is our audit and inspection 'Annual Letter' for members which incorporates the Annual Audit Letter for 2004/05, which is presented by the Council's Relationship Manager and District Auditor. The letter summarises the conclusions and significant issues arising from our recent audit and inspections 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 reports issued

Table 2

Report title	Date issued
Audit and Inspection Plan	March 2005
Review of Core Process and Corporate Governance	July 2005
Inspection Report - East Durham Homes (ALMO)	May 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
Audit of Performance Indicators	November 2005
Review of Masterpiece IT Controls	February 2006
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

Audit area	Plan 2004/05 (£)	Actual 2004/05 (£)
Accounts	33,064	33,064
Financial aspects of corporate governance	38,582	38,582
Performance	22,028	22,028
Total Code of Audit Practice fee	97,140	97,140
Additional voluntary work (under section 35)	0	800
Total	97,140	97,940

Inspection fee update

The full year inspection fee is £3,466 in line with that planned.