

Audit progress

Bury MBC

Audit 2002/2003

November 2003

Linda Kettles

Audit Manager

Bury MBC 2002-2003 audit progress at 17 November 2003

Aspect of the audit	Target date	Position at 17 November 2003	Comments
Accounts			
<ul style="list-style-type: none"> Opinion on Statement of Accounts 	December 2003	SAS 610 report to this Committee re audit matters.	An unqualified opinion will be given following this meeting. The financial statements have been revised by Director of Finance to reflect some issues found.
Corporate governance			
<ul style="list-style-type: none"> Overall arrangements 	Annual Letter	Work will be summarised in Annual Letter.	Annual Letter will be discussed in January 2004 with Members.
<ul style="list-style-type: none"> Detailed testing re fraud and corruption 	April 2003	Work will be summarised in Annual Letter. Follow up of National Fraud Initiative reviewed.	Annual Letter will be discussed in January 2004 with Members.
<ul style="list-style-type: none"> Social services expenditure 	Annual Letter	Initial work complete.	More detailed work in 2003 2004 programme.
<ul style="list-style-type: none"> Role of the monitoring officer 	Annual Letter	Initial assessment complete.	
Performance management			
<ul style="list-style-type: none"> Overall arrangements 	Annual Letter	Currently underway.	<i>Note</i> work is combined with improvement reporting for CPA taking into account 2003 2004 programme to date.
<ul style="list-style-type: none"> PI systems for preparation 	April 2003	Work complete and report outlining areas for improvement on last agenda.	<i>Note</i> the PI audit opinion now forms part of our 2003 2004 programme. Audit resulted in fewer problems than previously. A report attached of our work.
<ul style="list-style-type: none"> Supporting people 	Feb 2003	Work complete.	There is now an inspection underway.
<ul style="list-style-type: none"> Emergency planning 	Feb 2003	Work complete. Agreed report on previous agenda.	Agreed Action Plan as requested on this agenda.
<ul style="list-style-type: none"> Race Relations Amendment Act 2000 	Apr 2003	Work complete. Agreed report on previous agenda.	Agreed Action Plan as requested on this agenda.
<ul style="list-style-type: none"> Care Standards Act 	Feb 2003	Work substantially complete.	Work being updated before report is issued.
<ul style="list-style-type: none"> Home care service 	Apr 2003	Work complete and reported to this Committee September 2003.	Agreed report followed a workshop with home care managers.
<ul style="list-style-type: none"> Sickness absence 	Apr 2003	Work complete and Action Plan agreed and reported to this Committee.	
<ul style="list-style-type: none"> Reconfiguration of the Best Value review programme 	Jan 2003	Initial assessment complete.	Reconfigured as part of Bury MBC's Performance Plan.
<ul style="list-style-type: none"> Implementing audit recommendations 	Mar 2003	Ongoing.	

Audit fees outturn

The Audit Commission asks auditors to communicate our planned and actual fee income at the completion of the audit. (The Audit Plan and fee was discussed at the June Audit Committee.)

The table below shows the actual fees for 2002/2003 compared with that initial plan.

Audit fees 2002 2003

Audit area	Plan 2002/03	Actual 2002/03
Accounts	£48,000	£48,000
Financial aspects of corporate governance	£46,300	£46,300
Performance	£64,700	£64,700
TOTAL CODE OF AUDIT PRACTICE AUDIT FEE	£159,000	£159,000
Additional work	NIL	NIL
Certification of grant claims (1)	£130,000	£130,000
TOTAL AUDIT FEE	£289,000	£289,000

(1) The grant claim audit continues until the end of 2003 and the actual fee reported is our current estimate of the likely fee for the 2002/03 certification work.