



Infrastructure and Government, Government Services

Progress statement as at 21 March 2006 - External Audit programme 2005/2006

Report to Audit Committee

13 March 2006

AUDIT

External Audit Progress Statement

Work description	Work due by	Comment on progress
Governance arrangements on new service delivery arrangements	TBC	We have agreed with the Council that at this stage, the review should focus on governance arrangements within the ALMO. A timeframe has yet to be agreed but the work will be completed before 31 May 2006. The Joint Venture governance arrangements are not fully developed and therefore will be reviewed at a later date.
Medium term financial plan	Completed	Report presented to Audit Committee on 21 March 2006.
Group accounting	30 September 2006	We are reviewing progress on an ongoing basis and will deliver our final view as part of the audit of the 2005/2006 financial statements.
Risk management	August 2006	Draft terms of reference for this review are with the Director of Finance and E-Government and work is due to commence in April 2006.
E-Government	Ongoing	Ongoing review of the process is taking place for reporting in the Annual Audit Letter.
Annual efficiency savings	Ongoing	Ongoing review of the savings process and specific savings is taking place.
Financial statements	30 September 2006	Work on reviewing financial systems has started, the actual financial statements are due to be approved by the Council by 30 June 2006 and require an opinion by 30 September 2006.
Statement on internal control	30 September 2006	We are reviewing progress on an ongoing basis and will deliver our final view as part of the audit of financial statements.
Social Services financial position	April 2006	We are now in the process of agreeing our final report with the Council.
Use of resources Judgement	October 2005	Completed.

External Audit Progress Statement (continued)

Work description (continued)	Work due by	Comment on progress
Housing management function	TBC	This will also consider the ALMO governance arrangements.
Review of Internal Audit	March 2006	Report presented to Audit Committee on 21 March 2006.
Best value performance plan and Best value performance indicators	31 December 2005 and 6 September 2005	Completed.