

Bath & North East Somerset Council

MEETING:	Corporate Audit Committee	
MEETING DATE:	1st February 2011	AGENDA ITEM NUMBER
TITLE:	External Audit Reports	EXECUTIVE FORWARD PLAN REFERENCE: E

AN OPEN PUBLIC ITEM

List of attachments to this report:

Appendix 1 – Audit Opinion Plan Pension Fund

Appendix 2 – Certification of Claims & Returns – Annual Report

Appendix 3 – Addendum to the Audit Plan

Appendix 4 – Audit Fee Update

1 THE ISSUE

1.1 The appendices to this report present an update of various issues affecting the Councils audit work by the External Auditor.

2 RECOMMENDATION

2.1 The Corporate Audit Committee is asked to note each of the Appendices.

3 FINANCIAL IMPLICATIONS

3.1 There are no direct financial implications as a result of this report.

4 THE REPORT

4.1 The reports attached at Appendices 1 – 4 detail various updates of issues affecting the Councils audit work by the External Auditor.

4.2 The first is a draft audit plan for the Avon Pension Fund, this has not yet been considered by the Avon Pension Fund Committee (planned date 13th March 2011). The second is an annual report of work carried out on the certification of grant claims and returns. The third is a brief addendum to the Council Audit Plan

in relation to the VFM Opinion and the final report details the latest position with regard to the Councils Audit fees.

- 4.3 A verbal update will be made at the Committee by the External Auditor against each of the items identified.

5 RISK MANAGEMENT

- 5.1 A proportionate risk assessment has been carried out in relation to the Councils risk management guidance. There are no new significant risks or issues to report to the Committee as a result of this report.

6. EQUALITIES

- 6.1 A proportionate equalities impact assessment has been carried out using corporate guidelines, no significant issues to report.

7 CONSULTATION

- 7.1 Consultation has been carried out with the Section 151 Finance Officer.

8 ADVICE SOUGHT

- 8.1 The Council's Section 151 Officer has had the opportunity to input to this report and have cleared it for publication.

Contact person	Jeff Wring (01225 47323)
Background papers	None
Please contact the report author if you need to access this report in an alternative format	