

# **Addendum to the Audit Plan**

## ***Bath and North East Somerset Council 2010/11***

### ***Value for Money (VFM) Audit***

#### **Introduction**

1 I am required to give a statutory VFM conclusion on the Council's arrangements to secure economy efficiency and effectiveness. The audit plan for 2010/11 presented to the December meeting of the Corporate Audit Committee said that I would update my risk assessment and communicate to you my planned work. This addendum sets out my planned work.

#### **Scope**

- 2 The VFM conclusion is based on two criteria, specified by the Commission, related to your arrangements for:
- Securing financial resilience – focusing on whether the Council is managing its financial risks to secure a stable financial position for the foreseeable future; and
  - Challenging how the Council secures economy, efficiency and effectiveness – focusing on whether the Council is prioritising its resources within tighter budgets and improving productivity and efficiency.
- 3 The conclusion covers the financial year 2010/11.

#### **Planned work**

- 4 My work is based on my assessment of risk taking account of material issues and is required to focus on corporate arrangements. I plan to do the following work:
- Review the Council's approach to developing and managing its change programme;
  - Monitoring the development of the Council's medium term financial plans and the achievement of efficiencies and cost savings;
  - Reviewing the development of plans for the provision of social care and joint working with the primary care trust.

#### **Reporting**

5 I will report my findings in my annual governance report to be issued in September 2011.