

CHESHIRE EAST COUNCIL

AUDIT & GOVERNANCE COMMITTEE

Date of Meeting: 25 January 2011
Report of: Borough Treasurer & Head of Assets
Subject/Title: Audit Plan 2010-11

1.0 Report Summary

- 1.1 The Audit Plan for 2010-11 is set out in Appendix A.

2.0 Recommendation

- 2.1 That the Committee receive and comment on the Audit Plan for 2010-11.

3.0 Reasons for Recommendations

- 3.1 The Audit Plan sets out the work that the Audit Commission propose to undertake for the audit of financial statements and the value for money conclusion 2001-11.

4.0 Wards Affected

- 4.1 Not applicable.

5.0 Local Ward Members

- 5.1 Not applicable.

6.0 Policy Implications including - Climate change - Health

- 6.1 None.

7.0 Financial Implications (Authorised by the Borough Treasurer)

- 7.1 The Audit Plan sets out the audit work specified by the Audit Commission for the 2010-11 financial statements and the level of audit fees.

8.0 Legal Implications (Authorised by the Borough Solicitor)

- 8.1 None.

9.0 Risk Management

- 9.1 The plan is based on the Audit Commission's risk-based approach to audit planning. It reflects:
- audit work specified by the Audit Commission for 2010-11;
 - current national risks relevant to the authorities local circumstances;
 - local risks.

10.0 Background and Options

- 10.1 The Audit Commission are required to carry out the audit of the financial statements under the International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board (APB).
- 10.2 The Audit Commission will be attending the meeting to answer any questions raised by members on the Annual Audit Plan.

11.0 Access to Information

The background papers relating to this report can be inspected by contacting the report writer:

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