

# CHESHIRE EAST COUNCIL

## Governance and Constitution Committee

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**Date of Meeting:** 21<sup>st</sup> January 2010  
**Report of:** Borough Treasurer and Head of Assets  
**Subject/Title:** 2009/10 Audit Plan

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### **1.0 Report Summary**

- 1.1 The Audit Plan for 2009/10 and the Protocol for Joint Working with Internal Audit are set out in Appendix 1.

### **2.0 Recommendation**

- 2.1 That Members receive and comment on the Audit Plan for 2009/10 and the Protocol for Joint Working with Internal Audit.

### **3.0 Reasons for Recommendations**

- 3.1 The Audit Plan sets out the work that the Audit Commission propose to undertake at the 2009/10 audit.
- 3.2 The Protocol for Joint Working with Internal Audit sets out the joint working arrangements with the Internal Audit department.

### **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 Not applicable.

### **7.0 Financial Implications for Transition Costs (Authorised by the Borough Treasurer)**

- 7.1 Not applicable.

## **8.0 Financial Implications 2009/10 and beyond (Authorised by the Borough Treasurer)**

- 8.1 The Audit Plan sets out the audit work specified by the Audit Commission for the 2009/10 financial statements and the level of audit fees.

## **9.0 Legal Implications (Authorised by the Borough Solicitor)**

- 9.1 There are no legal implications associated with this report.

## **10.0 Risk Management**

- 10.1 The plan is based on the Audit Commission's risk-based approach to audit planning and reflects current national risks relevant to local circumstances and local risks.

## **11.0 Background and Options**

- 11.1 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).
- 11.2 The Audit Commission has developed a joint working protocol with internal audit to enable efficient joint working wherever possible and will revisit the Internal Audit's plan as the year progresses. Internal Audit's focus in 2009/10 is on understanding and documenting the core financial and fundamental systems which will assist the understanding of key systems which feed the financial statements.
- 11.3 The Audit Commission will be attending the meeting to answer any questions raised by members on the Annual Audit Plan and Joint Working Protocol.

## **12.0 Access to Information**

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

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