

**BROMSGROVE DISTRICT COUNCIL**

**AUDIT BOARD**

**29TH MARCH 2012**

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**AUDIT COMMISSION OPINION AUDIT PLAN 2011/12**

Relevant Portfolio Holder	Cllr Roger Hollingworth
Portfolio Holder Consulted	No
Relevant Head of Service	Jayne Pickering ( Exec Director)
Wards Affected	<b>All</b>
Ward Councillor Consulted	None specific

**1. SUMMARY OF PROPOSALS**

- 1.1 To present to members the Audit Commission 2011/12 Opinion Plan . A copy of this document is attached to this report as Appendix A.

**2. RECOMMENDATIONS**

- 2.1 **Members are asked to note and agree the 2011/12 Audit Opinion Plan**

**3. KEY ISSUES**

**Financial Implications**

- 3.1 The fee associated with the External Audit Opinion and audit of accounting statements and consideration of the Councils arrangements for securing economy, effectiveness and efficiency is £106k. This reflects an 11.5% reduction from 2010/11 Audit fee.

**Legal Implications**

- 3.2 The Council has a statutory responsibility to formally prepare accounts in compliance with national guidelines and ensure these are audited by an audited body.

**Service / Operational Implications**

- 3.3 Attached at Appendix A is the 2011/12 Audit Opinion Plan . The Plan sets out work that the Audit Commission propose to undertake in 2011/12 in relation to the Audit and any specific risks that have will require additional review and consideration.
- 3.4 There are 3 specific risks that have been identified by the Audit Commission which although not deemed as being significant will be reviewed by the Commission as part of the Audit. These include:

- Proposed changes to the accounts format from Word to Excel
- Shared service allocation of costs between the Councils
- Disclosure of Heritage Assets

3.5 The work by the Audit Commission will enable a robust opinion to be made across all the internal control and accounting arrangements that the Council has in place.

**Customer / Equalities and Diversity Implications**

3.6 None as a direct result of this report

**4. RISK MANAGEMENT**

4.1 The Financial Services risk register includes the preparation of the accounts and the controls in place to ensure the accounts are treated in compliance with accounting standards. Risk management arrangements in place across the organisation ensure that risks are addressed and mitigated.

**5. APPENDICES**

Appendix 1 – Audit Commission Audit Plan 2011/12

**AUTHOR OF REPORT**

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