

Audit Committee – 7th April 2011

Report of the Treasurer

Audit Commission Audit Opinion Plan 2010/11

Purpose of Report

1. The External Auditor's Audit Opinion Plan for 2010/11 is attached and the Audit Manager will be available at the meeting to deal with any issues.

Background

2. The Audit Opinion Plan 2010/11 is attached as Appendix 1. This document is produced by the Audit Commission. It assesses the risk of material mis-statements in the Accounts and sets out audit procedures to address those risks.

Finance

3. The attached report explains the methodology applied in testing and forming the audit opinion and risk determination. There are no resource implications as a consequence of the report.

Law

4. Legislation appertaining to Local Authority Audit and Accounts is contained in the Local Government Act 1999, the Audit Commission Act, 1998, and regulations made therein.

Equality Impact

5. There are no direct implications for children and young people.

Recommendation

6. That Members note the Audit Opinion Plan 2010/11.



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Iain Newman
Treasurer

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