

**Audit Committee – 29th June 2009**

**Report of the Interim Director of Finance**

**Audit Commission Audit Opinion Plan 2008/09**

**Purpose of Report**

1. The External Auditor's Audit Opinion Plan for 2008/09 is attached and the Audit Manager will be available at the meeting to deal with any issues.

**Background**

2. Council officers have recently completed a Statement of Accounts for the financial year 2008/09 and Audit Committee is asked to approve this Statement as part of another item on this agenda.
3. The Audit Opinion Plan 2008/09 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**

4. 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**

5. 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**

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

**Recommendation**

7. That Members note the Audit Opinion Plan 2008/09.

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**Bill Baker**  
**Interim Director of Finance**