

# Progress Report

Suffolk County Council  
Audit 2008/09 and 2009/10  
**November 2009**

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## The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone. Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

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## Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
  - any third party.
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# Planned outputs – 2008/09

Planned output 2008/09	Start Date	Draft report due	Final report issued	Current position and the way forward
Audit and Inspection Plan	March 2008	April 2008	May 2008	Audit and Inspection Plan discussed and agreed with officers, and presented to the Audit Committee on 20 May 2008. This report summarises progress against this plan.
Use of Resources Assessment (covering the 2007/08 financial year)	August 2008	November 2008	February 2009	Work to support the Use of Resources Assessment covering the 2007/08 financial year has been completed and the findings and draft scores discussed and agreed with officers. Assessment concluded; level 3, consistently above minimum requirements – performing well.
Suffolk Fire and Rescue Service - Use of Resources Assessment (covering the 2007/08 financial year)	August 2008	November 2008	February 2009	Work to support the Use of Resources Assessment covering the 2007/08 financial year has been completed and the findings and draft scores discussed and agreed with officers. Assessment concluded; level 3, consistently above minimum requirements – performing well.
Opinion Audit Plan (if required)	February 2009	February 2009	February 2009	Supplementary opinion audit plan 2008/09 discussed and agreed with officers. No additional opinion risks identified at this time and therefore no amendment proposed to the audit fee included within the Audit and Inspection Plan.
Interim Audit Memorandum (if required)	March 2009	July 2009	N/A	Interim work completed. Interim Audit Memorandum not required, as no significant weaknesses identified. Interim Review of Internal Audit undertaken. Concluded that the Internal Audit Function provided by Suffolk County Council continues to be compliant with the Code of Practice for Internal Audit in Local Government. Reliance to be placed on the work of Internal Audit where relevant.

Planned outputs – 2008/09

Planned output 2008/09	Start Date	Draft report due	Final report issued	Current position and the way forward
Suffolk CC - Report on Financial Statements to those Charged with Governance (ISA260)	August 2009	September 2009	September 2009	ISA 260 Annual Governance Report taken to the Statement of Accounts Sub-Committee meeting on 30 September 2009. This report covered both the Suffolk County Council and Suffolk Pension Fund financial statements.
Pension Fund - Report on Financial Statements to those Charged with Governance (ISA260)	August 2009	September 2009	September 2009	ISA 260 Annual Governance Report taken to the Statement of Accounts Sub-Committee meeting on 30 September 2009. This report covered both the Suffolk County Council and Suffolk Pension Fund financial statements.
Auditor's report giving an opinion on the Financial Statements and Value for Money Conclusion	September 2009	September 2009	September 2009	Following approval of the financial statements in June 2009 by the Statement of Accounts Sub-Committee, audit work commenced and was concluded in September. An unqualified audit opinion and value for money conclusion was issued on 30 September 2009.
Final accounts memorandum (to the Head of Strategic Finance)	September 2009	November 2009		A report is being drafted and will be issued to officers in November summarising the findings of the audit process.
Annual Audit Letter	September 2009	December 2009		Note: The publication deadline for the Annual Audit Letter is now 31 December 2009. (Previously 30 November 2009)

# Planned outputs – 2009/10

Planned output 2009/10	Start Date	Draft report due	Final report issued	Current position and the way forward
Audit Fee Letters	March 2009	April 2009	April 2009	Audit Fee Letters 2009/10 discussed and agreed with officers, and presented to the Audit Committee at its previous meeting. The letters summarise proposed audit fees for the 2009/10 financial year.
Use of Resources Assessment (covering the 2008/09 financial year)	April 2009	November 2009		The assessment of the Council's use of resources against three themes of managing finances, governing the business and managing resources has been completed. We have shared our scores with the Council prior to and following the Audit Commission's national quality assurance process. We are having further discussions with officers on our findings prior to the Council receiving their organisational assessment score, including use of resources assessment. We will provide a more detailed use of resources report that will be issued to the Council in November 2009.
Suffolk Fire and Rescue Service - Use of Resources Assessment (covering the 2008/09 financial year)	April 2009	November 2009		The assessment of the Fire Service's use of resources against three themes of managing finances, governing the business and managing resources has been completed. We have shared our scores with the Fire Service prior to and following the Audit Commission's national quality assurance process. We are having further discussions with officers on our findings prior to the Fire Service receiving their organisational assessment score, including use of resources assessment. We will provide a more detailed use of resources report that will be issued to the Fire Service in November 2009.

Planned outputs – 2009/10

Planned output 2009/10	Start Date	Draft report due	Final report issued	Current position and the way forward
Supplementary Opinion Audit Plan (if required)	February 2010	February 2010		
Interim Audit Memorandum (if required)	March 2010	July 2010		
Suffolk CC - Report on Financial Statements to those Charged with Governance (ISA260)	August 2010	September 2010		
Pension Fund - Report on Financial Statements to those Charged with Governance (ISA260)	August 2010	September 2010		
Auditor's report giving an opinion on the Financial Statements and Value for Money Conclusion	September 2010	September 2010		
Final accounts memorandum (to the Head of Strategic Finance)	September 2010	November 2010		
Annual Audit and Inspection Letter	September 2010	November 2010		

# Additional audit work

Additional audit work	Start Date	Draft report due	Final report/letter issued	Current position and the way forward
PFI reviews	Discussions started during 2007.	TBA	TBA	<p>'Initial view' of the accounting treatment for the Waste PFI project issued October 2007.</p> <p>'Final view' of the accounting treatment for the Fire PFI project issued March 2008.</p> <p>Additional audit fees have been charged for this work.</p> <p>Progress on these projects will continue to be monitored during the 2009/10 audit.</p>
Recruitment, Selection and Appointment Process for new Chief Executive.	April 2008	May 2008	May 2008	<p>Final report presented to the Audit Committee on 20 May 2008. There was an additional audit fee for this work.</p> <p>A review of progress on implementation of the recommendations made in the report is currently being undertaken. The findings of this work will be reported to Members in December 2009.</p>
Consideration of correspondence from local electors (if required)	TBA			

