

Progress Report

Suffolk County Council
Audit 2007/089 and 2009/10
March 2010

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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.

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
Use of Resources Assessment: 2008/09	April 2009	November 2009	December 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, and we shared our scores with the Council prior to and following the Audit Commission’s national quality assurance process. The Council have now received their organisational assessment score of 3 (performing well), which includes the use of resources assessment. A draft use of resources report was issued to officers in November 2009, with the final version agreed and published in December 2009.
Suffolk Fire and Rescue Service - Use of Resources Assessment: 2008/09	April 2009	November 2009	February 2010	The assessment of the Service’s use of resources against three themes of managing finances, governing the business and managing resources has been completed, and we shared our scores with the Service prior to and following the Audit Commission’s national quality assurance process. The Service have now received their organisational assessment score of 3 (performing well), which includes the use of resources assessment. A draft use of resources report was issued to officers in November 2009, with the final version agreed and published in February 2010.

Planned outputs – 2008/09

Planned output 2008/09	Start Date	Draft report due	Final report issued	Current position and the way forward
Final accounts memorandum (to the Head of Strategic Finance)	September 2009	November 2009	March 2010	A report summarising the findings of the audit process was drafted and issued to officers for comment in November 2009. The action plan contained within the report is currently being completed and the final version of the memorandum will be issued this month.
Annual Audit Letter	September 2009	December 2009	December 2009	The Annual Audit Letter summarising the findings from our audit work and organisational assessment was drafted in November 2009 and issued to officers for comment. The final version was published in line with the statutory deadline of 31.12. 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. The letters summarise proposed audit fees for the 2009/10 financial year.
Use of Resources Assessment: 2009/10	January 2010	September 2010		The 2009/10 assessment of the Council's use of resources against three themes of managing finances, governing the business and managing resources has now been started. We will share our indicative findings with officers during May 2010 and report to the Audit Committee subsequently.
Suffolk Fire and Rescue Service - Use of Resources Assessment: 2009/10	January 2010	September 2010		The 2009/10 assessment of the Service's use of resources against three themes of managing finances, governing the business and managing resources has now been started. We will share our indicative findings with officers during May 2010 and report to the Audit Committee subsequently.
Supplementary Opinion Audit Plan (if required)	February 2010	February 2010	N/A	A supplementary Opinion Audit Plan is not required at this time as no significant additional audit risks have been identified that require reporting to Members.
Interim Audit Memorandum (if required)	March 2010	July 2010		

Planned outputs – 2009/10

Planned output 2009/10	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 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 as part of the 2009/10 pre-statements audit.</p> <p>Any significant findings arising from this work will be reported to Members as appropriate.</p>
Consideration of correspondence from local electors (if required)	TBA			Nothing to report at this time.

