

# Progress Report

Suffolk County Council  
2009/10 and 2010/11  
November 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.

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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 – 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	N/A	See Annual Governance Report	It was formally announced on 26th May 2010 that following on from the abolition of CAA by the new coalition government, all CAA based work must cease with immediate effect. This included all elements of the organisational assessment, including Use of Resources. As at the date of cessation we had reached an indicative conclusion for each KLOE based on the current position and evidence gathered to date, and these findings were reported within the 2009/10 Annual Governance Report.
Suffolk Fire and Rescue Service - Use of Resources Assessment: 2009/10	January 2010	N/A	See Annual Governance Report	It was formally announced on 26th May 2010 that following on from the abolition of CAA by the new coalition government, all CAA based work must cease with immediate effect. This included all elements of the organisational assessment, including Use of Resources. As at the date of cessation we had reached an indicative conclusion for each KLOE based on the current position and evidence gathered to date, and these findings were reported within the 2009/10 Annual Governance Report.
Supplementary Opinion Audit Plan (if required)	February 2010	February 2010	N/A	A supplementary Opinion Audit Plan was not required as no significant additional audit risks were identified that required reporting to Members.

Planned outputs – 2009/10

Planned output 2009/10	Start Date	Draft report due	Final report issued	Current position and the way forward
Interim Audit Memorandum (if required)	March 2010	N/A	N/A	An Interim Audit Memorandum was not required as no significant audit issues were identified that required reporting to Members or Officers.
Suffolk CC - Report on Financial Statements to those Charged with Governance (ISA260)	August 2010	September 2010	September 2010	ISA 260 report covering the audit of both the Suffolk County Council and Suffolk Pension Fund Statement of Accounts was taken to the Audit Committee meeting on 30 September 2010. The report concluded that the Authority continues to have sound arrangements for the preparation and publishing of financial statements.
Pension Fund - Report on Financial Statements to those Charged with Governance (ISA260)	August 2010	September 2010	September 2010	ISA 260 report covering the audit of both the Suffolk County Council and Suffolk Pension Fund Statement of Accounts was taken to the Audit Committee meeting on 30 September 2010. The report concluded that the Authority continues to have sound arrangements for the preparation and publishing of financial statements.
Auditor's report giving an opinion on the Financial Statements and Value for Money Conclusion	September 2010	September 2010	September 2010	Following approval of the financial statements in June 2010 by the Audit Committee, audit work commenced and was concluded in September. An unqualified audit opinion was issued on 30 September 2010.
Final accounts memorandum (to the Head of Strategic Finance)	September 2010	November 2010		A report will be issued to officers in November 2010 summarising the findings of the audit process.
Annual Audit Letter	September 2010	November 2010		Work has commenced on drafting the Annual Audit Letter. The draft letter will be issued to officers shortly and the final version published by 30.11 2010.

# Planned outputs – 2010/11

Planned output 2010/11	Start Date	Draft report due	Final report issued	Current position and the way forward
Audit Fee Letters	March 2010	June 2010	June 2010	<p>Audit Fee Letters for 2010/11 were discussed and agreed with officers, and presented to the Audit Committee in June 2010. The letters summarise proposed audit fees for the 2010/11 financial year and a presentation was given to Members on the fee setting process.</p> <p>It was formally announced on 13th August 2010 that following on from the abolition of CAA by the new coalition government, the Audit Commission would also be abolished. Since that time, the Audit Commission Board has been considering audit scale fees for both 2010/11 and 2011/12. We will report to both Members and Officers on this issue when further information is available.</p>
Interim Audit Memorandum (if required)	March 2011			
Suffolk CC - Report on Financial Statements to those Charged with Governance (ISA260)	August 2011			

Planned outputs – 2010/11

Pension Fund - Report on Financial Statements to those Charged with Governance (ISA260)	August 2011			
Auditor's report giving an opinion on the Financial Statements and Value for Money Conclusion	September 2011			
Final accounts memorandum (to the Head of Strategic Finance)	September 2011			
Annual Audit Letter	September 2011			

# Additional audit work

Additional audit work	Start Date	Draft report due	Final report/letter issued	Current position and the way forward
Consideration of correspondence from local electors (if required)	TBA			Nothing to report at this time.