

Brighton & Hove City Council

For general release

Meeting: Overview and Scrutiny Organisation Committee

Date: 19th July 2004

Report of: Deputy Chief Executive and Director of Corporate Services

Subject: Audit Commission's Audit & Inspection Plan 2004-5

Ward(s) affected: All

1. Purpose of the report

- 1.1 This report sets out the Audit and Inspection work to be carried out by Audit Commission at the City Council in 2004/05. The agreed Audit and Inspection Plan for 2004/05 is attached at Appendix B.

2. Recommendations

- 3.1 The Committee is asked to note the Audit Commission's Annual Audit and Inspection Plan for the year ending 31st March 2005.

3. Information/background

- 3.2 External audit is an essential element in the process of accountability for public money and makes an important contribution to the stewardship of public resources and the corporate governance of public services.
- 3.3 The Audit Commission as appointed external auditors are required to carry out an audit and inspection work that meets statutory requirements and their Code of Audit Practice 2002.
- 3.4 The plan has been drawn up from improvement planning meetings with key officers, and the Audit Commission's risk based approach to audit planning.
- 3.5 The plan will be published with all others for local authorities on the Office of the Deputy Prime Minister's website.

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Financial implications

There are no financial implications arising directly from this report.

Legal implications

There are no legal/Human Rights Act implications arising directly from this report.

Corporate/Citywide implications

There are no implications arising directly from this report.

Risk assessment

The Audit & Inspection has been prepared using the Audit Commission's risk based planning approach.

Sustainability implications

There are no direct environmental implications arising from this report.

Equalities implications

There are no equalities implications arising directly from this report.

Implications for the prevention of crime and disorder

There are no implications for the prevention of crime and disorder arising from this report.

Background papers

- Audit Commission Act 1998
- Local Government Act 1999
- Code of Audit Practice 2002

Contact Officer

Robert Grant, Audit Manger, Audit Commission Tel: 291604