

External audit Progress Report

Brighton and Hove City Council

Audit 2008/09

June 2009



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Summary report

Introduction

- 1 Our audit and inspection plan for 2008/09 was presented to the Audit Committee in June 2008. This report provides a summary of the status of this work in particular. It also provides an update on the outstanding items relating to the 2007/08 audit and an outline of the 2009/10 audit work in the attached Appendix 1.

Background

- 2 The audit and inspection plan for 2008/09 set out the following areas of work:
 - financial statements and Whole of Government Accounts(WGA);
 - value for money (VFM) conclusion;
 - organisational assessment (OA) including data quality;
 - the National Fraud Initiative (NFI);
 - specific Use of Resources (UoR) reviews
 - a joint review with health partners of health inequalities in the City;
 - a review of the impact of migrant workers (this work was not undertaken after discussions with officers);
 - an inspection of housing services(this work was not undertaken) ; and
 - certification of grant claims and returns
- 3 More information is set out below on the progress of the 2008/09 audit and in the attached Appendix 1.

Progress to date

Financial statements and WGA 2008/09

- 4 Our work on the Council's financial statements 2008/09 is progressing. We have completed our pre-statements work and are liaising with officers about the forthcoming post-statements and WGA phase of the audit.

VFM conclusion 2008/09

- 5 We have started our OA work which will be used to inform our vfm conclusion. We will reach a final view nearer to the September 2009 deadline for the opinion.

OA 2008/09

- 6 We have presented to key officers the overall approach used and have started this work. We have a significant amount of evidence from our previous knowledge, we will undertake additional reviews of information and this work will continue into Summer 2009. We identified some areas where additional information was needed, particularly to demonstrate key outcomes achieved in 2008/09, and have asked for officers for this.
- 7 In our last progress report there was one specific UoR review relating to 2007/08 that had not been completed. Our review of the Council's governance arrangements has been completed and we will arranging to finalise the report shortly.

NFI

- 8 We continue to liaise with Internal Audit who are undertaking a review of data matches supplied by the Audit Commission.

Specific UoR reviews 2008/09

- 9 The joint review of health inequalities across the City is progressing and we are will issue a draft report to officers in June 2009.
- 10 In early 2009, we undertook work to support housing services. This work is outside our formal audit responsibilities at the Council and is categorised as advice and assistance. The findings were presented to officers at the conclusion of the work.

Other work 2008/09

- 11 We dealt with a request for a public interest report into the decision of the Council to defend legal action brought against it. This was a lengthy investigation and we raised a separate fee for this work. We have also received associated requests for information under the Freedom of Information Act. We have not charged the Council for this work, but we are continuing to be contacted although at this time we do not plan any further work.

Audit and inspection fees 2009/10

- 12 The audit and inspection fee letters have been produced and were agreed with officers and by the Audit Committee at its May meeting. Details of the timing of the work are set out in the Appendix 1 attached.

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