

Audit and Inspection Plan

Gedling Borough Council

Audit 2008/09

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.

Audit in the public sector is underpinned by three fundamental principles:

- auditors are appointed independently from the bodies being audited;
- the scope of auditors' work is extended to cover not only the audit of financial statements but also value for money and the conduct of public business; and
- auditors may report aspects of their work widely to the public and other key stakeholders.

The duties and powers of auditors appointed by the Audit Commission are set out in the Audit Commission Act 1998 and the Local Government Act 1999 and the Commission's statutory Code of Audit Practice. Under the Code of Audit Practice, appointed auditors are also required to comply with the current professional standards issued by the independent Auditing Practices Board.

Appointed auditors act quite separately from the Commission and in meeting their statutory responsibilities are required to exercise their professional judgement independently of both the Commission and the audited body.

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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Introduction

- 1** This plan sets out the audit and inspection work that we propose to undertake for the 2008/09 financial year. The plan is based on the Audit Commission's risk-based approach to audit planning and the requirements of moving towards Comprehensive Area Assessment (CAA). It reflects:
 - audit and inspection work specified by the Audit Commission for 2008/09;
 - current national risks relevant to your local circumstances; and
 - your local risks and improvement priorities.
- 2** During 2008/09, the role of Relationship Manager will be replaced by the post of Comprehensive Area Assessment Lead (CAAL). The CAAL will provide the focal point for the Commission's work in your local area, lead the CAA process, and ensure that the combined inspection programme across all inspectorates is tailored to the level and nature of risk for the area and its constituent public bodies. The Commission has become the statutory gatekeeper of all inspection activity involving local authorities.
- 3** As we have not yet completed our audit for 2007/08, the audit planning process for 2008/09, including the risk assessment, will continue as the year progresses, and the information and fees in this plan will be kept under review and updated as necessary.

Responsibilities

- 4 We comply with the statutory requirements governing our audit and inspection work, in particular:
 - the Audit Commission Act 1998;
 - the Local Government Act 1999 (best value inspection and audit); and
 - the Code of Audit Practice.
- 5 The Code of Audit Practice (the Code) defines auditors' responsibilities in relation to:
 - the financial statements (including the annual governance statement); and
 - the audited body's arrangements for securing economy, efficiency and effectiveness in its use of resources.
- 6 The Audit Commission's Statement of Responsibilities of Auditors and of Audited Bodies (from April 2008) sets out the respective responsibilities of the auditor and the Council. The Audit Commission has issued a copy of the Statement to every audited body.
- 7 The Statement summarises where the different responsibilities of auditors and of the audited body begin and end, and our audit work is undertaken in the context of these responsibilities.

Fees

- 8 The details of the structure of scale fees are set out in the Audit Commission's work programme and fee scales 2008/09. Scale fees are based on a number of variables, including the type, size and location of the audited body.
- 9 The total indicative fee for the audit and inspection work included in this audit and inspection plan for 2008/09 is £109,800 which compares to the planned fee of £85,901 for 2007/08.
- 10 A summary of this is shown in the table below. The fee is determined by audit risks identified, mandated work and basic assumptions. A detailed breakdown of the audit and inspection fee is included in Appendix 2.

Table 1 Audit fee

Audit area	Planned fee 2008/09 £	Planned fee 2007/08 £
Audit		
Total audit fee	89,400	80,001 (excluding £625 NFI)
Inspection		
Total inspection fee	20,400	5,900
Certification of claims and returns *	26,500	26,000

* These figures are estimates

- 11 The Audit Commission scale fee for the audit (excluding inspection) is £100,380. The fee proposed for 2008/09 (£89,400) is 10 per cent below the scale fee and is within the normal level of variation specified by the Commission.
- 12 In setting the fee, we have assumed that:
 - internal audit undertakes appropriate work on all systems; and
 - good quality working papers and records will be provided to support the financial statements by 30 June 2009.

Further details of our assumptions are outlined in Appendix 2.

- 13 The Audit Commission has the power to determine the fee above or below the scale fee where it considers that substantially more or less work is required than envisaged by the scale fee. The Audit Commission may, therefore, adjust the scale fee to reflect the actual work that needs to be carried out to meet the auditor's statutory responsibilities, on the basis of the auditor's assessment of risk and complexity at a particular body.

- 14 It is a matter for the auditor to determine the work necessary to complete the audit and, subject to approval by the Audit Commission, to seek to agree an appropriate variation to the scale fee with the Council. The Audit Commission expects normally to vary the scale fee by no more than 30 per cent (upwards or downwards). This fee then becomes payable.
- 15 The reasons for the main variances between the planned 2008/09 and 2007/08 fees are:
- a corporate inspection fee is due in 2008/09; and
 - a full triennial review of Internal Audit is due in 2008/09.

Specific actions Gedling Borough Council could take to reduce its audit and inspection fees

- 16 The Audit Commission requires its auditors to inform a council of specific actions it could take to reduce its audit and inspection fees. As the use of resources judgement shows the Council's underlying governance arrangements are strong this is reflected in our assessment of the fee. We have identified the following actions the Council could take which may marginally reduce the fee:
- further improve the working papers supporting the financial statements this will minimize the risk of non-trifling and presentational errors it will also facilitate the audit;
 - provide comprehensive evidence to support our triennial full review of Internal Audit; and
 - provide comprehensive evidence to support the Use of Resources assessment specifically for the 'new' and 'changed' Key Lines of Enquiry (KLOEs).

Process for agreeing any changes in audit fees

- 17 As set out in paragraph 4, we expect that the initial risk assessment will change as the year progress. Where this is the case, we will discuss this in the first instance with the Chief Executive. Supplements to the plan will be issued to record revisions to the risk and the impact on the fee.

Auditor's report on the financial statements

18 We are required to issue an audit report giving our:

- opinion on whether the financial statements present fairly the financial position of the Council as at 31 March 2009; and
- conclusion on whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

Financial statements

19 We have not undertaken a full risk assessment for our audit of the financial statements as many of the specific risks which may become apparent after we have completed our 2007/08 audit. A separate opinion plan for the audit of the financial statements will be issued in Spring 2009.

20 At this stage we are aware of the following risks that are likely to impact on our audit of the financial statements:

- the planned Large Scale Voluntary Transfer (LSVT) of your housing stock, which is expected to take place in November 2008, will require significant and complex changes to your accounts. The majority of audit work relating to this project, including input from the Audit Commission's technical specialist, will continue to be charged outside the Audit and Inspection Fee;
- the adoption of the International Standards on Auditing (ISAs) requires us to undertake additional work to ensure compliance with professional standards; and
- the proposed amendments to the 2008 Statement of Recommended Practice (SoRP) will introduce changes in accounting practices. We are proposing to run the Chief Accountants workshops again next year to assist you in reducing the risk in this area and will liaise with officers to ensure all changes are identified and appropriately implemented.

21 To enable us to comply with the requirements of the International Standard on Auditing 610 (ISA 610) 'Considering the work of Internal Audit' we will undertake a triennial full review of Internal Audit.

22 The adoption of International Financial Reporting Standards (IFRS) is not required by most local government bodies until 2010/11. However the Council will need to plan well in advance to ensure it will be able to comply with the new reporting regime. We will liaise with officers to monitor progress and will report as appropriate.

VFM conclusion

- 23 In reaching our conclusion, we will review evidence that is relevant to the Council's performance management and financial management arrangements.
- 24 The key risk highlighted from the planning is noted in the table below with details of the planned work to mitigate this risk. Our planning is shown in Appendix 3. Full details of the risk assessment are outlined in Appendix 3.

Table 2 Key risks identified

Key risks identified	Planned work to address the risk
Successful delivery of the Local Area Agreement with key partners.	We will undertake a review of the governance, financial management and performance management arrangements of the LAA.

Use of resources

- 25 This audit plan covers the last year of the current regime for Use of Resources assessment as part of the CPA framework. The work required to arrive at the 2007/08 Use of Resources assessment is fully aligned to that required to arrive the auditor's 2007/08 Value for Money conclusion.
- 26 Appendix 1 outlines the criteria and scoring.
- 27 The initial risk assessment for use of resources is shown in Appendix 3. This will be updated through our continuous planning processes as the year progresses.

Mandated work

28 As part of the audit, the mandated work programme comprises:

- data quality for 2007/08; and
- National Fraud Initiative.

Appendix 1 highlights the work to be undertaken.

CPA and inspection

- 29 From April 2009, the Audit Commission, jointly with the other public service inspectorates, will be implementing Comprehensive Area Assessment (CAA). Therefore, 2008/09 is the last year in which corporate assessments and programme service inspections will be undertaken as part of the CPA framework.
- 30 We are currently discussing the possibility of carrying out a trial of the CAA methodology in Nottinghamshire during the summer and autumn of 2008. Our activity will be co-ordinated to minimise the impact on the area partners, whilst balancing this with a need to ensure transparency, regular communication and opportunities for local partners to contribute to the development of CAA. We will plan local activity jointly with partners and discuss detailed timing and the detailed nature of the activity nearer the time, when we have developed the proposals we wish to test. This proposal has been discussed at a recent LAA Management Group meeting.
- 31 The Audit Commission's CPA and inspection activity is underpinned by the principle of targeting our work where it will have the greatest effect, based upon assessments of risk and performance.
- 32 The Council's CPA category is, therefore, a key driver in the Commission's inspection planning process. For CPA 2007, the Council was categorised as good this, at the Council's request, is currently subject to reassessment.
- 33 I have applied the principles set out in the CPA framework, '*CPA – District Council Framework From 2006*', recognising the key strengths and areas for improvement in the Council's performance.
- 34 Strengths in the Council's performance include:
 - performance indicators for 2006/07 relating to the collection of Council Tax & NDR, homelessness and environment have improved; and
 - investment in parks and open spaces has resulted in new community facilities some of which have received independent praise.
- 35 Areas for improvement in the Council's performance include:
 - key improvement indicators selected by the Audit Commission show that in 2006/07 the Council made progress but at a slower rate than other Council's. The Council is implementing plans to transform the way services are delivered to ensure consistent performance across all service areas.

- 36 On the basis of the planning process, we have identified where inspection activity will be focused for 2008/09 as follows.

Table 3 Summary of inspection activity

Inspection activity	Reason/impact
Relationship Manager (RM)/CAAL role	To act as the Commission's primary point of contact with the Council and the interface at the local level between the Commission and the other inspectorates, government offices and other key stakeholders.
Direction of Travel (DoT) assessment	An annual assessment, carried out by the RM, of how well the Council is securing continuous improvement. The DoT statement will be reported in the Annual Audit and Inspection Letter. The DoT assessment summary will be published on the Commission's website.
Corporate assessment	We will carry out a corporate assessment in line with the processes set out in <i>CPA - district council framework from 2006</i> to assess whether re-categorisation is appropriate. The corporate assessment will be carried out in summer 2008.

Advice and assistance

- 37** Under paragraph 9 of Schedule 2A of the Audit Commission Act 1998 we have powers to provide 'advice and assistance' (A&A) to another public authority where this is requested.
- 38** If you wish the Commission to provide additional services under these powers, please contact Dorothy Welsh the Regional Lead on A&A through your RM/CAAL or Audit Manager.

The audit and inspection team

- 39 The key members of the audit and inspection team for the 2008/09 audit are shown in the table below.

Table 4 Audit and inspection team

Name	Contact details	Responsibilities
Stephen Barnett Relationship Manager/CAAL and Area Performance Lead.	s-barnett@audit-commission.gov.uk 0844 798 4352	The primary point of contact with the Council and the interface at the local level between the Commission and the other inspectorates, government offices and other key stakeholders.
John R Cornett District Auditor	j-cornett@audit-commission.gov.uk 0844 798 3558	Responsible for the overall delivery of the audit including the quality of outputs, signing the opinion and conclusion, and liaison with the Chief Executive and Audit Sub Committee.
Sally A Smith Audit Manager	sa-smith@audit-commission.gov.uk 0844 798 4367 07977 417954 (m)	Manages and co-ordinates the different elements of the audit work. Key point of contact for the Head of Corporate Services.

Quality of service

- 40 We are committed to providing you with a high quality service. If you are in any way dissatisfied, or would like to discuss how we can improve our service, please contact Stephen Barnett or John Cornett in the first instance. Alternatively you may wish to contact the East Midlands Head of Operations, Alison Rigg.
- 41 If we are unable to satisfy your concerns, you have the right to make a formal complaint to the Audit Commission. The complaints procedure is set out in the leaflet '*Something to Complain About*', which is available from the Commission's website or on request.

Planned outputs

- 42 Reports will be discussed and agreed with the appropriate officers before being issued to the Audit Sub Committee.

Table 5 Planned outputs

Planned output	Indicative date
Opinion Audit and Inspection Plan	April 2008
Data Quality Report	October 2008
Use of Resources report	December 2009
Opinion Audit Plan	Spring 2009
Annual governance report	September 2009
Auditor's report giving an opinion on the financial statements and value for money conclusion	September 2009
Final accounts memorandum (to the Head of Corporate Services)	October 2009
Inspection reports - Corporate Assessment.	TBC
Annual Audit and Inspection Letter	TBC

Appendix 1 – Work under the Code of Audit Practice

Financial statements

- 1 We will carry out our audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board (APB).
- 2 We are required to issue an opinion on whether the financial statements present fairly, in accordance with applicable laws and regulations and the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2008, the financial position of the Council as at 31 March 2009 and its income and expenditure for the year.
- 3 We are also required to review whether the Annual Government Statement has been presented in accordance with relevant requirements, and to report if it does not meet these requirements or if the Annual Government Statement is misleading or inconsistent with our knowledge of the Council.

Value for money conclusion

- 4 The Code requires me to issue a conclusion on whether the Council has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the value for money conclusion. The Code also requires the auditor to have regard to a standard set of relevant criteria, issued by the Audit Commission, in arriving at his conclusion.
- 5 In meeting this responsibility, we will review evidence that is relevant to the Council's corporate performance management and financial management arrangements. Where relevant work has been undertaken by other regulators, for example Communities and Local Government, we will normally place reliance on their reported results to inform our work.
- 6 We will also follow up our work from previous years to assess progress in implementing agreed recommendations.

Use of resources assessment

- 7 The Use of Resources themes and KLOEs are outlined below.
- 8 We will arrive at a score of 1 to 4, based on underlying key lines of enquiry, for each of the following themes.

Theme	Description
Financial reporting	<ul style="list-style-type: none"> • preparation of financial statements • external reporting
Financial management	<ul style="list-style-type: none"> • medium-term financial strategy • budget monitoring • asset management
Financial standing	<ul style="list-style-type: none"> • managing spending within available resources
Internal control	<ul style="list-style-type: none"> • risk management • system of internal control • probity and propriety
Value for money	<ul style="list-style-type: none"> • achieving value for money • managing and improving value for money

- 9 We will report details of the scores and judgements made to the Council. The scores will be accompanied, where appropriate, by recommendations of what the Council needs to do to improve.
- 10 The auditor's scores are reported to the Commission and are used as the basis for its overall use of resources judgement for the purposes of CPA.

Data quality

- 11 This plan covers the 2007/08 data quality work. This is based on a three-stage approach covering:
 - Stage 1 – management arrangements;
 - Stage 2 – analytical review; and
 - Stage 3 – risk-based data quality spot checks of a sample of 2007/08 performance indicators.
- 12 Work will be focused on the 2007/08 overall arrangements for data quality, particularly on the responsibility of the Council to manage the quality of its data including data from partners where relevant.

- 13** The fee estimate reflects an assessment of risk in relation to the Council's data quality arrangements and performance indicators. This risk assessment may change depending on the assessment of your overall management arrangements at stage 1 and we will update our plan accordingly, including any impact on the fee.

Whole of government accounts

- 14** We will be required to review and report on your WGA consolidation pack in accordance with the approach agreed with HM Treasury and the National Audit Office.

National Fraud Initiative

- 15** From 2008/09 work relating to the National Fraud Initiative will be carried out directly by the Commission under its new data matching powers under the Serious Crime Act 2007. The Commission will be consulting audited bodies on the work programme and fee scales for the National Fraud Initiative later this year.

Certification of grant claims and returns

- 16** We will continue to certify the Council's claims and returns on the following basis:
- claims below £100,000 will not be subject to certification;
 - claims between £100,000 and £500,000 will be subject to a reduced, light-touch certification; and
 - claims over £500,000 will be subject to a certification approach relevant to the auditor's assessment of the control environment and management preparation of claims. A robust control environment would lead to a reduced certification approach for these claims.

Appendix 2 – Basis for fee

- 1 The Audit Commission is committed to targeting its work where it will have the greatest effect, based upon assessments of risk and performance. This means planning our audit work to address areas of risk relevant to our audit responsibilities and reflecting this in the audit fees. It also means making sure that our work is coordinated with the work of other regulators, and that our work helps you to improve.
- 2 Our risk assessment process starts with the identification of the significant financial and operational risks applying at the Council with reference to:
 - our cumulative knowledge of the Council;
 - planning guidance issued by the Audit Commission;
 - the specific results of previous and ongoing audit work;
 - interviews with Council officers;
 - liaison with internal audit; and
 - the results of other review agencies' work where relevant.

Assumptions

- 3 In setting the fee, we have assumed that:
 - the level of risk in relation to the audit of the financial statements is significantly different from that identified for 2007/08 because of the housing stock LSVT (our work will mostly be charged outside the Audit and Inspection fee quoted in this plan);
 - you will inform us of significant developments impacting on our audit;
 - internal audit meets the appropriate professional standards;
 - good quality working papers and records will be provided to support the financial statements by June 2009;
 - requested information will be provided within agreed timescales;
 - prompt responses will be provided to draft reports; and
 - additional work will not be required to address questions or objections raised by local government electors.
- 4 Where these assumptions are not met, we will be required to undertake additional work which is likely to result in an increased audit fee. The fee for the audit of the financial statements will be re-visited when we issue the opinion audit plan.
- 5 Changes to the plan will be agreed with you. These may be required if:
 - new residual audit risks emerge;
 - additional work is required by the Audit Commission or other regulators; or

- additional work is required as a result of changes in legislation, professional standards or as a result of changes in financial reporting.
- 6 Below is a detailed breakdown of the audit and inspection fee for 2008/09.
- 7 The fee plus VAT, excluding the corporate assessment, will be charged in instalments from April 2008 to March 2009.

Table 6 Detailed audit and inspection fee

Audit area	Planned fee 2008/09	Planned/Actual fee 2007/08
Audit		
Financial statements	65,800 *	58,509
Use of resources	14,400	13,661
Data quality	7,800	6,492
Whole of government accounts	1,400	1,339
Total audit fee	89,400	80,001
Inspection		
Relationship management	2,990	2,950
Direction of Travel	2,990	2,950
Corporate inspection	14,420	
Total inspection fee	20,400	5,900
Total audit and inspection fee	109,800	85,901
Certification of claims and returns **	26,500	26,000

* This includes a fee of approximately £4,000 for the triennial internal audit review

** These figures are estimates

Appendix 3 – Initial risk assessment – Use of resources and VFM conclusion

Significant risks identified	Mitigating action by audited body	Residual audit risk	Action in response to residual audit risk	Link to auditor's responsibilities
There are significant risks associated with the LSVT which is a major undertaking for the Council.	The Council has appointed experienced advisers. There is a dedicated project team.	Yes	Assess reasonableness of Council response to identified risks. The majority of audit work relating to this project, including input from the Audit Commission's technical specialist, will continue to be charged outside the Audit and Inspection Fee.	Use of Resources (UoR) criteria: <ul style="list-style-type: none"> Financial reporting; Financial management; and Internal control.
<p>There are some planned developments which could result in significant risks but for which it is too early to make a full assessment:</p> <ul style="list-style-type: none"> Gedling transformation project Appointment of a new Deputy Chief Executive Major land sale 	<p>Active involvement of the Management Team</p> <p>Active involvement of the Management Team</p> <p>Use of specialist valuers and other experts.</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>Monitor through meetings with officers and review of Council papers.</p> <p>Monitor through meetings with officers and review of Council papers.</p> <p>Monitor through meetings with officers and review of Council records.</p>	<p>Use of Resources (UoR) criteria:</p> <ul style="list-style-type: none"> Internal control; and Value for money. Internal control. Financial reporting; Financial management; Internal control; and Value for money

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Significant risks identified	Mitigating action by audited body	Residual audit risk	Action in response to residual audit risk	Link to auditor's responsibilities
Our latest review of Data Quality management arrangements identified scope for improvement.	The Council has agreed our report which includes eight recommendations.	Yes	Follow up the recommendations as part of Data Quality review.	Use of Resources (UoR) criteria: <ul style="list-style-type: none"> • Risk management; and • Value for money.
Successful delivery of the Local Area Agreement with key partners.	Nottinghamshire authorities are working in partnership to develop both the new LAA and the structures designed to support it.	Yes	We will undertake a review of the governance, financial management and performance management arrangements of the LAA.	Use of Resources (UoR) criteria: <ul style="list-style-type: none"> • Financial management; • Internal control; and • Value for money

Appendix 4 – Independence and objectivity

- 1 We are not aware of any relationships that may affect the independence and objectivity of the District Auditor and the audit staff, which we are required by auditing and ethical standards to communicate to you.
- 2 We comply with the ethical standards issued by the APB and with the Commission's requirements in respect of independence and objectivity as summarised below.
- 3 Auditors appointed by the Audit Commission are required to comply with the Commission's Code of Audit Practice and Standing Guidance for Auditors, which defines the terms of my appointment. When auditing the financial statements, auditors are also required to comply with auditing standards and ethical standards issued by the Auditing Practices Board (APB).
- 4 The main requirements of the Code of Audit Practice, Standing Guidance for Auditors and the standards are summarised below.
- 5 International Standard on Auditing (UK and Ireland) 260 (Communication of audit matters with those charged with governance) requires that the appointed auditor:
 - discloses in writing all relationships that may bear on the auditor's objectivity and independence, the related safeguards put in place to protect against these threats and the total amount of fee that the auditor has charged the client; and
 - confirms in writing that the APB's ethical standards are complied with and that, in the auditor's professional judgement, they are independent and their objectivity is not compromised.
- 6 The standard defines 'those charged with governance' as 'those persons entrusted with the supervision, control and direction of an entity'. In your case, the appropriate addressee of communications from the auditor to those charged with governance is the audit committee. The auditor reserves the right, however, to communicate directly with the Council on matters which are considered to be of sufficient importance.
- 7 The Commission's Code of Audit Practice has an overriding general requirement that appointed auditors carry out their work independently and objectively, and ensure that they do not act in any way that might give rise to, or could reasonably be perceived to give rise to, a conflict of interest. In particular, appointed auditors and their staff should avoid entering into any official, professional or personal relationships which may, or could reasonably be perceived to, cause them inappropriately or unjustifiably to limit the scope, extent or rigour of their work or impair the objectivity of their judgement.

8 The Standing Guidance for Auditors includes a number of specific rules. The key rules relevant to this audit appointment are as follows.

- Appointed auditors should not perform additional work for an audited body (ie work over and above the minimum required to meet their statutory responsibilities) if it would compromise their independence or might give rise to a reasonable perception that their independence could be compromised. Where the audited body invites the auditor to carry out risk-based work in a particular area that cannot otherwise be justified as necessary to support the auditor's opinion and conclusions, it should be clearly differentiated within the Audit and Inspection Plan as being 'additional work' and charged for separately from the normal audit fee.
- Auditors should not accept engagements that involve commenting on the performance of other auditors appointed by the Commission on Commission work without first consulting the Commission.
- The District Auditor responsible for the audit should, in all but the most exceptional circumstances, be changed at least once every five years.
- The District Auditor and senior members of the audit team are prevented from taking part in political activity on behalf of a political party, or special interest group, whose activities relate directly to the functions of local government or NHS bodies in general, or to a particular local government or NHS body.
- The District Auditor and members of the audit team must abide by the Commission's policy on gifts, hospitality and entertainment.

Appendix 5 – Working together

Meetings

- 1 The audit team will maintain knowledge of your issues to inform our risk-based audit through regular liaison with key officers.
- 2 The meetings will be organised by the Audit Commission and our proposal for this is as follows.

Table 7 Proposed meetings with officers

Council officers	Audit Commission staff	Timing	Purpose
Chief Executive and Deputy Chief Executive (when appointed).	District Auditor (DA) Audit Manager (AM) Comprehensive Area Assessment Lead (CAAL)	To be arranged as required. DA and AM at least quarterly.	To agree key reports (Audit and Inspection Plan, Annual Audit and Inspection Letter) and to update on key issues.
Head of Strategy and Performance	AM	To be arranged as required.	To discuss Use of Resources and DQ audits and general update.
Head of Finance	AM and Team Leader (TL). AC's technical expert also to attend LSVT meetings	To be arranged as required but at least quarterly. In addition specific meetings to discuss the LSVT.	Update on audit and opinion issues.
Manager of Resource Services	AM and TL	Quarterly	Update on internal and external audit progress and issues.
Audit Sub Committee	DA and AM, with TL and/or CAAL as appropriate	To be arranged as required.	Formal reporting of: <ul style="list-style-type: none"> • Audit and Inspection Plan; • Annual governance report; • Annual Audit and Inspection Letter; and • other issues as appropriate.

Sustainability

- 3 The Audit Commission is committed to promoting sustainability in our working practices and we will actively consider opportunities to reduce our impact on the environment. This will include:
- reducing paper flow by encouraging you to submit documentation and working papers electronically;
 - use of video and telephone conferencing for meetings as appropriate; and
 - reducing travel.