



PUBLIC SECTOR

Wiltshire County Council

Progress report to the Final
Accounts & Audit
Committee

December 2008

AUDIT

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Wiltshire County Council
Audit progress report

Summary of progress – 2008/09 audit

We have commenced work on a number of the key elements of our 2008/09 audit. The table below summarises the progress made against each of the key elements.

Table 1 – Summary of audit progress since last meeting

Audit area	Commentary	Next steps
Financial statements		
Accounts audit <ul style="list-style-type: none"> ● Interim audit ● Final accounts audit 	<p>We have held planning meetings with the Council’s finance staff to consider the timing of, and approach to, our next accounts audit. This has included wider discussions held with the Audit Commission, as auditor of the district councils, to ensure that the Council is able to manage the process of closing down all five councils’ accounts and support the audit process by two sets of auditors.</p> <p>We have also updated our joint working protocol with Internal Audit and clarified the areas where we will plan to rely on their review of certain financial systems.</p>	<p>Our interim audit is scheduled to commence in March 2009.</p>
Use of resources		
Use of Resources (UoR) scored judgements	<p>We reported to the September 2008 meeting that our 2008 UoR was largely complete, pending national quality control of our indicative scored judgements by the Audit Commission. This process has now been completed with our scores unchallenged and unchanged.</p> <p>We have therefore discussed and agreed our UoR report with management.</p>	<p>We will present our UoR report and final scores to the December 2008 meeting of the Final Accounts & Audit Committee.</p>
Data quality	<p>Our 2008 data quality audit is now complete and we have reported the findings to the Audit Commission.</p> <p>We have also discussed and agreed with management a summary report outlining the outcome of this audit.</p>	<p>We will present our data quality report to the December 2008 meeting of the Final Accounts & Audit Committee.</p>
Review of LG Reorganisation & BMP	<p>This review is planned to take place over a number of phases. We have completed the first phase – considering the Council’s overall approach to the transition process to date – and have discussed our emerging findings with management.</p>	<p>We will discuss our phase 1 draft report with management this month.</p> <p>A second phase is planned for the new year which will focus on the key risks and issues in the run up to vesting day and BMP going live.</p>