



PUBLIC SECTOR

Wiltshire County Council

Progress report to the Final
Accounts & Audit
Committee

March 2009

AUDIT

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Wiltshire County Council

Audit progress report

Summary of progress

2007/08 audit

We have, jointly with the Audit Commission, drafted the Annual Audit & Inspection Letter for 2007/08. This will be presented to the Final Accounts & audit Committee on 25 March 2009, and represents the completion of the final aspect of our programme of work for the 2007/08 audit.

2008/09 audit

Following our earlier planning work, we have now commenced the first detailed stage of our accounts audit process. We started our interim audit visit during March 2009 and will have completed our on site work by the time of the Committee meeting. We also started the first phase of the Use of Resources audit, as part of the interim audit visit.

We have also made significant progress on the audit project considering the Council's management of the transition to unitary status and the implementation of BMP.

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>Our interim audit visit commenced earlier this month, covering our review of:</p> <ul style="list-style-type: none"> internal audit work on core financial systems (plus further direct testing); IT general controls; and aspects of the Council's wider governance and internal control arrangements. <p>This covered both the Council and also the pension fund audit.</p>	We will report the findings from our interim audit to management, and then to the June meeting of the new Audit Committee.
Use of resources		
Use of Resources (UoR) scored judgements	Our 2009 UoR work has commenced and has been combined with the interim audit visit.	The UoR audit will continue, with a further phase scheduled for the summer.
Review of LG Reorganisation & BMP	<p>We completed the initial phase of this project in late 2008 and finalised our audit report with management in December. This was then presented to the Implementation Executive in January 2009.</p> <p>We have also now completed the second phase of this review and will discuss our draft report with management towards the end of March 2009.</p>	<p>We will discuss and agree our phase 2 draft report with management this month.</p> <p>A third phase is planned for later this year which will consider relevant risks and issues associated with the post-delivery realisation of benefits and change.</p>

2009/10 audit

We have drafted our high level audit plan for the 2009/10 financial year – the first audit for the new unitary council – and will be discussing this with senior management in March 2009.