



PUBLIC SECTOR

Wiltshire Council

Progress report to the
Audit Committee

March 2010

AUDIT

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Audit progress report

Summary of progress

2009/10 audit

Since the last committee meeting we have completed planning procedures in relation to the Accounts and Use of Resources audits, started our interim audit visit and also the first phase of the Use of Resources audit. We are in the process of finalising our IT project on the SAP data migration process.

Table 1 – Summary of audit progress since last meeting

Audit area	Commentary	Next steps
Financial statements		
Accounts audit <ul style="list-style-type: none"> ● Planning ● Interim audit 	<p>Planning procedures have been completed including:</p> <ul style="list-style-type: none"> ● preliminary risk assessment; and ● consideration of audit strategy in relation to newly acquired functions. <p>Our interim audit visit will cover the review of:</p> <ul style="list-style-type: none"> ● internal audit work on core financial systems (plus further direct testing where necessary); ● IT general controls; and ● aspects of the Council's wider governance and internal control arrangements. 	<p>Results of interim procedures will be assessed and included within our interim report. This will be discussed with management and reported to the Audit Committee in June.</p> <p>We will also need to revisit our audit strategy in light of the issues identified by the Council on the new SAP system, to consider our audit approach on a number of key areas.</p>
Use of resources		
Use of Resources (UoR) scored judgements	The first phase of our 2010 UoR (combined with the interim audit visit) has recently commenced. We are in the process of reviewing the Council's self assessment and undertaking follow up work.	Following completion of this work, we will submit indicative scores to the Audit Commission and these will be considered at an area based challenge meeting in April. The feedback from this process will be considered in the second phase of this work in July.
Project work		
SAP Data Migration	Work has been performed in the period March 2009 – March 2010 to obtain assurance over the complete and accurate transfer of data from the previous systems to the new SAP system.	Our report on this work is currently being drafted after which it will be discussed with management.