

Audit Summary Report

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Audit Progress report

Isle of Wight Council

Audit 2005/2006

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As an independent watchdog, we provide important information on the quality of public services. As a driving force for improvement in those services, we provide practical recommendations and spread best practice. As an independent auditor, we monitor spending to ensure public services are good value for money.

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2004/05 Audit

- 1 The 2004/05 Audit is complete. The Annual Audit Inspection Letter was presented to the Council's Cabinet at its meeting on the 30 January 2006. A closing position statement on the reports issued and agreed as part of the audit is set out in the table below. Please note that officers' responses to our report on IT are expected shortly after receipt of which the report will be finalised.

Audit Report	Date of final report
Auditors Scored Judgement	January 2005
Strategic development	April 2005
Ethical governance – workshop feedback - 1	June 2005
Ethical governance – workshop feedback - 2	October 2005
Ethical governance – Summary report and action plan	October 2005
E-government	October 2005
Customer Focus and access to services	October 2005
Risk management of health, social care and housing integration	October 2005
Report on the 2004/05 Financial Statements to Those Charged with Governance (SAS 610)	October 2005
Statement of Internal Control	October 2005
Property management	November 2005
Performance management	November 2005
Financial standing	December 2005
Final accounts memorandum	January 2006
IT arrangements	Awaiting final responses
Annual audit and inspection letter	January 2006

2005/06 Audit Plan

- 2 The 2005/06 audit is currently in progress. The table below shows how the work programme agreed as part of the 2005/06 Audit and Inspection Plan is progressing and indicates the date that final reports are expected to be available for presentation to the Audit Committee.

Table 1 Progress report

Summary of audit outputs and outline timetable for the 2005/06 audit

Audit coverage as per audit plan	Planned start date	Expected date of draft report	Final Report to Audit Committee	Progress update
Member induction - Audit Committee	January 2006	Handout	January 2006	Presentation on role of external audit - January Audit Committee. Further support is available on request
BVPP Opinion and PI Audit Memorandum	August 2005	November 2005	March 2006	Work completed and statutory report on BVPP issued December 2006. Final report presented to Co-ordinators meeting January 2006. Included in agenda for March Audit Committee meeting
Use of Resources assessment	August 2005	November 2005	Refer Annual Audit and Inspection Letter	Feedback to officers during course of audit. Formal feedback to Council on scored judgments 7 Nov 2005 Headline messages included in 2005 Annual Audit and Inspection letter
Interim Audit Memorandum	February 2006	June 2006	July 2006	Audit in progress
Highways PFI - review	On-going	On-going	Feedback to officers	Critical friend input
Partnership working - health and social care	March 2006	June 2006	July 2006	Terms of reference agreed with officers - substantive work programmed for

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Audit coverage as per audit plan	Planned start date	Expected date of draft report	Final Report to Audit Committee	Progress update
integration				March/May 2006.
Review of arrangements for the development of Integrated Children's services	October 2005	January 2006	Next Audit Committee	Draft report with officers and initial comments received - awaiting responses to action plan.
Procurement - outsourcing and strategic partnering	April 2006	May 2006	July 2006	Timing dependant on change management programme - will link to production of business case - critical friend review of business plan proposals and management of risk
Financial benchmarking - feedback on cost effectiveness work shops	January 2006	Workshop - form of output to be agreed		Scoping meeting to be held with Derek Rowell and Paul Wilkinson - March 2006 to discuss project outline
VFM conclusion	On-going	Sept 2006	Sept 2006	New style audit report
Report to those charge with governance			Sept 2006	New style audit report to those charged with governance (ISA+ 240) - will include other parts of code responsibilities in addition to accounts
Final Accounts Memorandum	July 2006	October 2006	October 2006	Final accounts audit planned to commence slightly earlier than in previous years - opinion deadline 30 September 2006.
Follow-up of previous studies	April 2006	August 2006		Not started - due to commence shortly.

Table 2 Progress report

Non- Code work included in audit plan

Audit coverage as per audit plan	Planned start date	Expected date of draft report	Final Report to Audit Committee	Progress update
Fire and rescue service - improvement planning	To be agreed	Critical friend - output to be agreed		Discussions with Head of Fire and Rescue Service - 15 November
Performance management	To be agreed	Workshops with members /officers		Follow on from 2004/05 review of performance management
Promoting fraud awareness and good conduct	To be agreed	Workshop - summary report		Continuing programme of workshop for middle managers

Audit plan

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