



INFRASTRUCTURE, GOVERNMENT AND
HEALTHCARE

External Audit Progress Report

Royal Borough of Windsor
and Maidenhead

08 December 2008

AUDIT

External Audit - Audit & Performance Review Panel Progress Report

Audit Team	<p>Since the last Audit and Performance Review Panel, a change has been made to your external audit team. Jo Lees, a Senior Manager, replaces Justine Thorpe, who has left KPMG. Jo has been a part of the public sector audit team for more than nine years, and her current portfolio also includes the external audit of West Berkshire Council, and up until last year, of Bracknell Forest Borough Council.</p>		
Summary of work performed in the last quarter	<p>Since the last meeting of the Audit and Performance Panel, we have completed the following elements of the Audit Plan:</p> <ul style="list-style-type: none"> • Data Quality: We have completed our stage 1 to 3 assessments, awarding the Council a level 3 in respect of its overall arrangements. All BVPIs were audited and submitted without any reservations. A report in respect of our findings will be presented to the next Audit and Performance Panel; • Use of Resources: We have concluded our work in respect of the 2008 use of resources assessment, and fed back to management. Overall, an improvement in score was seen in respect of internal control, with scores being maintained in other areas, giving a level 3 in each of the five KLOE themes; • Grant Claims: We have concluded our audit work in respect of your 2007/08 grant claims; and • Audit Protocol: We have drafted and discussed a protocol document between ourselves and your internal auditors to ensure maximum cooperation and minimum duplication in our respective audit approaches. This is in the process of being finalised. 		
Summary of work planned for the next quarter	<p>Our work over the next quarter will focus upon:</p> <ul style="list-style-type: none"> • Planning: We have set up a series of six weekly meetings with Finance, commencing in January to aid in the planning of our work throughout the year. In particular this will include maintaining an on-going dialogue through the Council's transition to IFRS and changes to the use of resources work under CAA; • Interim Audit: As in previous years, we will be undertaking our annual review of the financial systems and process, including a review of the work already completed by internal audit, with a view to maximising the reliance we are able to place in this area: and • Performance Reviews: We will plan and begin the fieldwork on the Risk and Performance Management reviews included in your 2008/09 Audit and Inspection Plan. Our findings will be reported back to this Panel. 		
Performance Improvement Observations	<ul style="list-style-type: none"> • All performance improvement observations raised have been included in our reports presented to this Panel. 		
Actions	<p>The Audit Panel is asked to</p> <ul style="list-style-type: none"> • Note the findings from our Use of Resources assessment; • Note the progress outlined above. 		
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