



INFRASTRUCTURE, GOVERNMENT AND
HEALTHCARE

External Audit Progress Report

Royal Borough of Windsor
and Maidenhead

17 February 2009

AUDIT

External Audit - Audit & Performance Review Panel Progress Report

<p>Summary of work performed in the last quarter</p>	<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 shared our draft findings with officers at the Council, and present to you our report in the papers to this meeting; and • Planning: We have continued with the planning process in respect of our 2008-09 external audit, including meeting with Finance to discuss our approach to the audit and our timetable for this. We will continue to maintain an on-going dialogue with officers at the Council, and your CAA Lead to ensure an efficient and effective approach to all elements of our work and responsibilities under the Code of Practice. 		
<p>Summary of work planned for the next quarter</p>	<p>Our work over the next quarter will focus upon:</p> <ul style="list-style-type: none"> • Interim Audit: Our interim audit is due to commence on 2 March, and as in previous years, as part of this, we will review the work of internal audit, seeking to place reliance on this as appropriate. We will also review the Council's preparedness for the compilation of the final accounts, and discuss specific information and data requirements we will have in respect of our audit later this year; • 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; and • Use of Resources: In line with the new approach to Use of Resources, we will begin our assessment against the revised key lines of enquiry alongside our interim audit. By commencing our review earlier in the year, we have the opportunity to discuss our expectations of the evidence required to support the Council's assessment, and to give officers a longer time period to discuss and review internally, given the change in requirements. 		
<p>Performance Improvement Observations</p>	<ul style="list-style-type: none"> • All performance improvement observations raised have been included in our reports presented to this Panel. 		
<p>Actions</p>	<p>The Audit Panel is asked to</p> <ul style="list-style-type: none"> • Note the findings from our Data Quality assessment; • Note the progress outlined above. 		
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