



INFRASTRUCTURE, GOVERNMENT  
AND HEALTHCARE

## External Audit Progress Report

Royal Borough of Windsor  
and Maidenhead

28 April 2009

AUDIT

## External Audit - Audit & Performance Review Panel Progress Report

<p><b>Summary of work performed in the last quarter</b></p>	<p>Since the last meeting of the Audit and Performance Panel, we have undertaken the following elements of the Audit Plan:</p> <ul style="list-style-type: none"> <li>• <b>Interim Audit:</b> we have completed our interim audit in which we review the design and operation of your key financial systems that support the annual accounts. As part of this, we have reviewed and, where relevant, placed reliance on the work of Internal Audit. We did not identify any significant issues as a result of this review.</li> <li>• <b>Use of Resources:</b> We have commenced our Use of Resources review, which has included hosting a workshop with senior council staff. Indicative scores are due to be submitted for area challenge by 29 May 2009. At the end of the assessment process, once scores are finalised, a report of our findings will be presented to the Audit Panel as part of our annual audit letter.</li> </ul>		
<p><b>Summary of work planned for the next quarter</b></p>	<p>Our work over the next quarter will focus upon:</p> <ul style="list-style-type: none"> <li>• <b>Accounts Audit:</b> We will undertake our annual audit of the financial statements, with fieldwork commencing on 6 July 2009. Our findings will be presented to the Audit Panel in the form of our report to those charged with governance (ISA 260);</li> <li>• <b>Performance Reviews:</b> We will undertake the fieldwork on the Risk and Performance Management review included in your 2008/09 Audit and Inspection Plan. Our findings will be reported back to this Panel; and</li> <li>• <b>Use of Resources:</b> we will continue our assessment under the Use of Resources framework.</li> <li>• <b>Grants:</b> we will undertake preliminary work on some of the larger grants, including housing benefits and NNDR3 .</li> </ul>		
<p><b>Performance Improvement Observations</b></p>	<ul style="list-style-type: none"> <li>• No new performance improvement observations have been raised since the previous meeting.</li> </ul>		
<p><b>Actions</b></p>	<p>The Audit Panel is asked to</p> <ul style="list-style-type: none"> <li>• <b>Note</b> the progress outlined above.</li> </ul>		
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