



INFRASTRUCTURE, GOVERNMENT AND  
HEALTHCARE

**External Audit  
Plan: 2009/10  
Briefing Note**

Royal Borough of Windsor  
and Maidenhead

30 June 2009

AUDIT

## External Audit – 2009/10 Audit Plan Briefing Note

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### Introduction

The Audit Commission has made some changes to the cycle for producing External Audit Plans, taking effect from 2009/10. The reason for this, is a recognition that with the changes to the Use of Resources framework in 2009:

- It is not possible for auditors to identify those areas that will require focus in the following audit year until the Use of Resources assessment is completed; and
- It gives auditors the opportunity to revisit their accounts audit plans and risk assessments for the following year, after the completion of their audits in the summer.

The new process means that the detailed planning of audits for the following year does not take place until the current year's audits are substantially complete.

### Key Changes for Councils

As a result to the changes in the process, you will notice the following differences in the external audit planning cycle:

- You will be issued with separate audit and inspection plans;
- For the external audit element, we were only required to discuss initial draft fees with officers by 30 April 2009;
- More detailed plans will be issued in respect of our accounts and Use of Resources work for 2010 in the Autumn of 2009; and
- We will hold further discussions with officers in respect of any performance reviews and further use of resources work, after we have completed the 2009 Use of Resources assessment in August 2009.

### Initial Fee Estimate

In line with the timetable, we have issued our initial fee estimate to officers. In total the proposed increase in costs from 2008/09 to 2009/10 is £3k (0.9% increase) for the audit and inspection work in 2009/10.

### Next Steps

In accordance with the new timetable, we will issue you with a more detailed external audit plan in October/November 2009. Fees will be finalised at this point