



Infrastructure, Government and Healthcare

## **External Audit Plan 2006/07 - Progress Report**

**Report to Bolton Council Audit Committee**

**15 March 2007**

**AUDIT**

# External Audit Progress Statement

Work description	Work due by	Comment on progress
Medium Term Financial Plan	Completed – December 2006	We presented our report to Audit Committee on 6 December 2006.
Local Area Agreements	March 2007	This review is currently underway and we will report our findings at the next Audit Committee meeting.  This review comprises of a diagnostic focusing on governance, financial management and performance management arrangements within the LAA.
Management Realignment Process	30 September 2007	We will continue our dialogue with the Authority and will ensure that our audit work in this area focuses on risks arising as the new processes become embedded.
Group Accounting	30 September 2007	We are reviewing this process on an ongoing basis and will deliver our final view as part of the audit of the 2006/2007 financial statements.
Annual Efficiency Statement	Ongoing	Ongoing review and challenge of the process and the evidence in place to support the Statement to ensure that processes to monitor and capture information on expected efficiencies are adequate.
Financial Statements	30 September 2007	We will carry out an audit of the financial statements in accordance with the statutory and auditing requirements.  The actual financial statements are due to be approved by the Council by 30 June 2007 and require an audit opinion by 30 September 2007.
Statement on Internal Control	30 September 2007	Ongoing review and challenge of the processes and evidence supporting the statement to ensure that effective controls are operational.

# External Audit Progress Statement (continued)

Work description (continued)	Work due by	Comment on progress
Use of resources Judgement	Completed – November 2006	We submitted our Use of Resources scores in November 2006.
CPA Specified indicators	October 2007	We will carry out a review of the overall arrangements to collect performance indicators and review individual performance indicators.
Best Value Performance Plan and Best Value Performance Indicators	Completed – 9 October 2006 and 31 December 2006	We have completed our work in this area within the required deadlines.