

Hampshire Fire and Rescue Authority

Standards and Governance Committee

Item 8

28 June 2012

Audit plan 2011/12

Report by the Chief Officer

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1. Summary

- 1.1 Attached to this report, in Appendix 1, is the Audit Commission's Audit Plan for 2011/12. It sets out the work for the 2011/12 audit, which covers two key elements; the audit of the financial statements, and the value for money conclusion. It also reports the fee to be charged for this work.

2. Recommendation

- 2.1 That the Committee receives and accepts the Audit Commission's Audit Plan for 2011/12.

3. Introduction

- 3.1 The Plan details the proposed work to be undertaken by the Audit Commission for the audit of the financial statements for 2011/12. It details how the Plan is based on the Audit Commission's risk-based approach to audit planning. It sets out its testing strategy to enable maximum reliance on the work of internal audit, and the work the Service can do to prepare itself.
- 3.2 The Plan explains that a Value for Money conclusion will be produced and details the criteria upon which this will be based.
- 3.3 The Authority is required to prepare and certify the accounting statements by 30 June 2012 and the Audit Commission aims to issue their opinion and value for money conclusion by 30 September 2012.
- 3.4 The fee for the audit will be £80,500, as reported to the Committee meeting of 23 September 2011.

4. Resource implications

- 4.1 Appropriate financial resources have been made available to fund the cost of the 2011/12 fee.

5. People impact assessment

- 5.1 The proposals in this report are considered compatible with the provisions of the equality and human rights legislation.

Background information (Section 100D of Local Government Act 1972)

The following documents disclose the facts or matters on which this report, or an important part of it, is based and has been relied upon to a material extent in the preparation of the report:

Annual audit fee letter 2011/12

Appendix 1 – Audit Plan 2011/12