



## **Update on 2009/10 Interim Audit and ISA 260 Recommendations**

### **SUMMARY**

- 1.1 The interim audit report from Grant Thornton 2009/10 was reported to this Committee in June 2010. The ISA 260 report to those charged with governance on the Statement of Accounts 2009/10 was reported to this Committee in September 2010.
- 1.2 A detailed update on the progress made against the actions from the 2009/10 interim audit, together with a follow up of 2009/10 ISA260 recommendations is reported to this committee (Appendix 2).

### **RECOMMENDATION**

- 2.1 To note the progress made on the 2009/10 Grant Thornton Interim Audit and ISA 260 Recommendations.

### **REASONS FOR RECOMMENDATION**

- 3.1 Under the Code of Audit Practice, the Council is responsible for putting in place proper arrangements for the governance of its affairs and for making adequate arrangements to secure economy, effectiveness and efficiency in the use of its resources.

### **SUPPORTING INFORMATION**

- 4.1 Appendix 2 provides a detailed update on progress made against the actions. The majority of actions from the Interim Audit 2009/10 have been completed; only those which had not been implemented at date of the last progress report have been included in this report. The recommendations from the ISA260 report are all expected to be completed by March 2011.

### **OTHER OPTIONS CONSIDERED**

- 5.1 Not applicable

**This report has been approved by the following officers:**

<b>Legal officer</b> <b>Financial officer</b> <b>Human Resources officer</b> <b>Service Director(s)</b> <b>Other(s)</b>	
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<b>For more information contact:</b>  <b>Background papers:</b> <b>List of appendices:</b>	Chloe Kenny, Head of Corporate Finance, 01332 643369 e-mail: <a href="mailto:chloe.kenny@derby.gov.uk">chloe.kenny@derby.gov.uk</a> None Appendix 1 – Implications Appendix 2 – Interim audit progress report
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<b>IMPLICATIONS</b>
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**Financial**

- 1.1 None directly arising

**Legal**

- 2.1 None directly arising

**Personnel**

- 3.1 None directly arising

**Equalities Impact**

- 4.1 None directly arising

**Health and Safety**

- 5.1 None directly arising

**Carbon commitment**

- 6.1 None directly arising

**Value for money**

- 7.1 None directly arising

**Corporate objectives and priorities for change**

- 8.1 The areas that are to be subject to external audit or inspection are generally relevant to delivery of corporate objectives and priorities.