



**Audit Committee**  
3<sup>rd</sup> March 2010

**Report from the Director of Finance  
and Corporate Resources**

For Information

Wards Affected:  
ALL

**Audit Commission Documents**

**1.0 Summary**

1.0 This report includes a number of documents produced by the Audit Commission in their role as the Council's external auditors.

**2.0 Recommendations**

2.1 The Audit Committee is asked to consider the documents and instruct officers of any actions they require to be taken as a result.

**3.0 Detail**

3.1 The documents attached to this report are as follows:

(i) Appendix 1 - Progress Report March 2010

This briefs the Audit Committee on work currently being planned or undertaken by the Audit Commission. It includes a commentary on International Financial Reporting Standards (IFRS) and a mandatory letter to the Audit Committee regarding its response to fraud and other matters.

(ii) Appendix 2 - Certification of Claims and Returns – Annual Report February 2010

This report summarises the significant issues from the Audit Commission certification of grant claims for 2008.09.

(iii) Appendix 3 - Annual Audit Letter December 2009

This report summarises the findings from the 2008/09 audit. It includes issues arising from the audit of the financial statements and assesses the arrangements to secure value for money in Brent's use of resources.

(iv) Appendix 4 - Audit Opinion Plan February 2010

The plan sets out the proposed audit work to undertake for the audit of financial statements 2009/10. The plan is based on the Audit Commission's risk based approach to audit planning and reflects:

- audit work specified by the Audit Commission for 2009/10;
- current national risks relevant to local circumstances; and
- local risks

(v) Appendix 5 - Pension Fund Opinion Plan February 2010

The plan sets out the proposed audit work to undertake in relation to the audit of financial statements 2009/10 for Brent Council's Pension Fund accounts. The plan is based on the Audit Commission's risk-based approach to audit planning which assesses:

- current national risks relevant to local circumstances; and
- local risks and improvement priorities.

(vi) Appendix 6 - Human Resources Follow Up January 2010

This plan sets out progress made since previous reviews carried out in 2005 and 2008.

#### **4.0 Financial Implications**

4.1 The audit fee for 2008/09 and proposed audit fee for 2009/10 are:

	2008/09 Actual £'000	2009/10 Proposed £'000
Council	477	470
Pension Fund	38	38
<b>Total</b>	<b>515</b>	<b>508</b>

#### **5.0 Legal Implications**

5.1 None.

#### **6.0 Diversity Implications**

6.1 None

#### **7.0 Background papers**

7.1 As listed above

## **8.0 Contact Officers**

Duncan McLeod, Director of Finance and Corporate Resources, Brent Town Hall, Forty Lane, Wembley, Middlesex HA9 9HD, Tel. 020 8937 1424.

**Duncan McLeod**  
**Director of Finance and Corporate Resources**