

Audit and Inspection Plan

May 2008



Audit and Inspection Plan

Epsom and Ewell Borough Council

Audit 2008-2009

External audit is an essential element in the process of accountability for public money and makes an important contribution to the stewardship of public resources and the corporate governance of public services.

Audit in the public sector is underpinned by three fundamental principles:

- auditors are appointed independently from the bodies being audited;
- the scope of auditors' work is extended to cover not only the audit of financial statements but also value for money and the conduct of public business; and
- auditors may report aspects of their work widely to the public and other key stakeholders.

The duties and powers of auditors appointed by the Audit Commission are set out in the Audit Commission Act 1998 and the Local Government Act 1999 and the Commission's statutory Code of Audit Practice. Under the Code of Audit Practice, appointed auditors are also required to comply with the current professional standards issued by the independent Auditing Practices Board.

Appointed auditors act quite separately from the Commission and in meeting their statutory responsibilities are required to exercise their professional judgement independently of both the Commission and the audited body.

Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
- any third party.

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Introduction

- 1 This plan has been developed by the Relationship Manager and the appointed auditor. It sets out the audit and inspection work that we propose to undertake for the 2008/09 financial year. The plan is based on the Audit Commission's risk-based approach to audit planning and the requirements of moving towards Comprehensive Area Assessment (CAA). It reflects:
 - audit and inspection work specified by the Audit Commission for 2008/09;
 - current national risks relevant to your local circumstances; and
 - your local risks and improvement priorities.
- 2 During 2008/09, the role of Relationship Manager will be replaced by the post of Comprehensive Area Assessment Lead (CAAL). The CAAL will provide the focal point for the Commission's work in your local area, lead the CAA process, and ensure that the combined inspection programme across all inspectorates is tailored to the level and nature of risk for the area and its constituent public bodies. The Commission has become the statutory gatekeeper of all inspection activity involving local authorities.
- 3 As we have not yet completed our audit for 2007/08, the audit planning process for 2008/09, including the risk assessment, will continue as the year progresses, and the information and fees in this plan will be kept under review and updated as necessary.

Responsibilities

- 4 We comply with the statutory requirements governing our audit and inspection work, in particular:
 - the Audit Commission Act 1998;
 - the Local Government Act 1999 (best value inspection and audit); and
 - the Code of Audit Practice.
- 5 The Code of Audit Practice (the Code) defines auditors' responsibilities in relation to:
 - the financial statements (including the annual governance statement); and
 - the audited body's arrangements for securing economy, efficiency and effectiveness in its use of resources.
- 6 The Audit Commission's Statement of Responsibilities of Auditors and of Audited Bodies (from April 2008) sets out the respective responsibilities of the auditor and the Council. The Audit Commission has issued a copy of the Statement to every audited body.
- 7 The Statement summarises where the different responsibilities of auditors and of the audited body begin and end, and our audit work is undertaken in the context of these responsibilities.

Fees

- 8 The details of the structure of scale fees are set out in the Audit Commission's work programme and fee scales 2008/09. Scale fees are based on a number of variables, including the type, size and location of the audited body.
- 9 The total indicative fee for the audit and inspection work included in this audit and inspection plan for 2008/09 is for £100,907, which compares to the planned fee of £93,289 for 2007/08.
- 10 A summary of this is shown in the table below. The fee is determined by audit risks identified, mandated work and basic assumptions. A detailed breakdown of the audit and inspection fee is included in Appendix 2.

Table 1 Audit fee

Audit area	Planned fee 2008/09	Planned/Actual fee 2007/08	Page
Audit			
Total audit fee	94,338	86,799	21
Inspection			
Total inspection fee	6,569	6,490	21
Certification of claims and returns	22,834	23,269*	21

* based on actual 2006/07 fee

- 11 The Audit Commission scale fee for Epsom and Ewell Borough Council (the Council) is £94,581. The fee we propose for 2008/09 is just below the mid point of the scale fee and is therefore within the normal level of variation specified by the Commission.
- 12 In setting the fee, we have assumed that:
 - the level of risk in relation to the audit of the financial statements is not significantly different from that identified for 2007/08; and
 - internal audit undertakes appropriate work on all systems and good quality working papers and records will be provided to support the financial statements.

Further details of our assumptions are outlined in Appendix 2.

- 13 The Audit Commission has the power to determine the fee above or below the scale fee where it considers that substantially more or less work is required than envisaged by the scale fee. The Audit Commission may, therefore, adjust the scale fee to reflect the actual work that needs to be carried out to meet the auditor's statutory responsibilities, on the basis of the auditor's assessment of risk and complexity at a particular body.
- 14 It is a matter for the auditor to determine the work necessary to complete the audit and, subject to approval by the Audit Commission, to seek to agree an appropriate variation to the scale fee with the Council. The Audit Commission expects normally to vary the scale fee by no more than 30 per cent (upwards or downwards). This fee then becomes payable.
- 15 The plan contains a number of changes from 2007/08. These can be summarised as follows.
 - Auditing Standards require us to carry out a tri-ennial review of internal audit in 2008/09, for which we have additional days in the plan;
 - We plan to carry out a piece of work across the County of Surrey, involving the PCT, the County Council and districts, looking at access to services. This piece of work will support our Value for Money conclusion and use of resources scores and we have included two days in the Council's plan for this.
 - In 2008/09 we are no longer required to give an opinion on the Best Value Performance Plan and the day we previously included for this has been taken out of the plan.

Specific actions Epsom and Ewell Borough Council could take to reduce its audit and inspection fees

- 16 The Audit Commission requires its auditors to inform a council of specific actions it could take to reduce its audit and inspection fees. As Epsom and Ewell Borough Council is a small council, with one of the lowest audit fees of any District Council in the South East, the scope for further reductions to the fee for the Code audit will be limited. In order to minimise audit fees going forward, the Council should continue to ensure its internal audit provider produces work which is timely and good quality so that we can rely on this as much as possible in discharging our responsibilities.
- 17 The Audit Commission is continuing to work with relevant government departments to make the audit requirements of grant claims more proportionate and risk based. By continuing to provide timely and accurate grant claims, supported by full audit trails, the Council reduce its fees for grant claims over time.

Process for agreeing any changes in audit fees

- 18 As set out in paragraph 3, the initial risk assessment may change as the year progresses. Where this is the case, we will discuss this in the first instance with the Director of Finance. Supplements to the plan will be issued to record revisions to the risk and the impact on the fee.

Auditor's report on the financial statements

- 19 I am required to issue an audit report giving my:
- opinion on whether the financial statements present fairly the financial position of the Council as at 31 March 2009; and
 - conclusion on whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

Financial statements

- 20 We have not undertaken a risk assessment for our audit of the financial statements as many of the specific risks which may become apparent after we have completed our 2007/08 audit. We will issue a separate opinion Audit and Inspection Plan for our audit of the financial statements in early 2009.
- 21 The adoption of International Financial Reporting Standards (IFRS) is not required by most local government bodies in 2008/09. However, there is a requirement to prepare whole of government accounts (WGA) consolidation packs on the basis of IFRS.

VFM conclusion

- 22 In reaching my conclusion on the Council's arrangements to provide good Value for Money, I will review evidence that is relevant to the Council's performance management and financial management arrangements.
- 23 The key risks highlighted from our planning are summarised in the table below with details of planned work to mitigate the risks. Full details of our risk assessment are outlined in Appendix 3.

Table 2 Key risks identified

Key risks identified	Planned work to address the risk
As with all District Councils in the South East, Epsom and Ewell faces a challenging financial position in the medium term.	Continue to monitor and comment on the Council's financial position. We will review this as part of our Use of Resources assessment.
Risk that all stakeholders do not have equal access to the Council's services.	We plan to carry out a review across the County of Surrey focusing on equality of access to council services, which will inform our Use of Resources assessment.

Use of resources

- 24 This will be the first year of a new use of resources assessment which will form an element of the CAA framework. The Audit Commission has specified that auditors will complete a use of resources assessment for 2008/09.
- 25 There have been significant changes to the criteria for 2008/09. Appendix 1 outlines the criteria assessed as part of our use of resources work and our VFM conclusion. For each of the significant risks identified in relation to our use of resources work, I consider the arrangements put in place by the Council to mitigate the risk, and plan my work accordingly.
- 26 Our initial risk assessment for use of resources work is shown in Appendix 3. This will be updated through our continuous planning process as the year progresses.

Mandated work

27 As part of the audit, the mandated work programme comprises:

- data quality for 2007/08; and
- whole of government accounts.

Appendix 1 highlights the work to be undertaken.

CPA and inspection

- 28 From April 2009, the Audit Commission, jointly with the other public service inspectorates, will be implementing Comprehensive Area Assessment (CAA). Therefore, 2008/09 is the last year in which corporate assessments and programme service inspections will be undertaken as part of the CPA framework.
- 29 The Audit Commission's CPA and inspection activity is underpinned by the principle of targeting our work where it will have the greatest effect, based upon assessments of risk and performance.
- 30 The Council's CPA category is, therefore, a key driver in the Commission's inspection planning process. Under CPA the Council was categorised as "good". Consequently my inspection activity in 2008/09 will comprise only the mandatory work that we carry out at all Councils.

Table 3 Summary of inspection activity

Inspection activity	Reason/impact
Relationship Manager (RM/CAAL) role	To act as the Commission's primary point of contact with the Council and the interface at the local level between the Commission and the other inspectorates, government offices and other key stakeholders.
Direction of Travel (DoT) assessment	An annual assessment, carried out by the CAAL, of how well the Council is securing continuous improvement. The DoT statement will be reported in the Annual Audit and Inspection Letter. The DoT assessment summary will be published on the Commission's website.

Additional services work

- 31 Under paragraph 9 of Schedule 2A of the Audit Commission Act 1998 we have powers to provide 'advice and assistance' to another public authority where this is requested.
- 32 We are not proposing to do any additional services work at the Council during 2008/09. However the Audit Commission does offer a number of studies, for example a Review of Governance Arrangements, which the Council may wish to consider. Where we become aware of any other products or studies which may be relevant to the Council, we will raise this with officers.
- 33 If you wish the Commission to provide additional services under these powers, please contact your Audit Manager, Jamie Bewick.

The audit and inspection team

- 34 The key members of the audit and inspection team for the 2008/09 audit are shown in the table below.

Table 4 Audit and inspection team

Name	Contact details	Responsibilities
Paul Chambers Relationship Manager/CAAL	p-chambers@audit-commission.gov.uk	The primary point of contact with the Council and the interface at the local level between the Commission and the other inspectorates, government offices and other key stakeholders.
Nick Ward District Auditor	n-ward@audit-commission.gov.uk 01483 243346	Responsible for the overall delivery of the audit including the quality of outputs, signing the opinion and conclusion, and liaison with the Chief Executive, Scrutiny Committee and Strategy and Resources Committee.
Jamie Bewick Audit Manager	j-bewick@audit-commission.gov.uk 01483 243346	Manages and co-ordinates the different elements of the audit work. Key point of contact for the Director of Finance.
Mark Hough Local Performance Lead	m-hough@audit-commission.gov.uk	Responsible for the delivery of elements of the use of resources work including input into the use of resources assessment and elements of the Direction of Travel assessment.

Quality of service

- 35 I am committed to providing you with a high quality service. If you are in any way dissatisfied, or would like to discuss how we can improve our service, please contact me in the first instance. Alternatively you may wish to contact the South East Region Head of Operations, Chris Westwood.

- 36 If I am unable to satisfy your concerns, you have the right to make a formal complaint to the Audit Commission. The complaints procedure is set out in the leaflet '*Something to Complain About*', which is available from the Commission's website or on request.

Planned outputs

- 37 Reports will be discussed and agreed with the appropriate officers before being issued to the Strategy and Resources Committee or Scrutiny Committee, as appropriate.

Table 5 Planned outputs

Planned output	Indicative date
Opinion Audit and Inspection Plan	December 2008
Interim audit memorandum	May 2009
Report from access to services review	September 2009
Annual governance report	September 2009
Auditor's report giving an opinion on the financial statements and value for money conclusion	September 2009
Use of resources report	December 2009
Review of data quality	December 2009
Annual Audit and Inspection Letter	March 2010

Appendix 1 – Elements of our work

Financial statements

- 1 I will carry out my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board (APB).
- 2 I am required to issue an opinion on whether the financial statements present fairly, in accordance with applicable laws and regulations and the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2008, the financial position of the Council as at 31 March 2009 and its income and expenditure for the year.
- 3 I am also required to review whether the Annual Government Statement has been presented in accordance with relevant requirements, and to report if it does not meet these requirements or if the Annual Government Statement is misleading or inconsistent with our knowledge of the Council.

Value for money conclusion

- 4 The Code requires me to issue a conclusion on whether the Council has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the value for money conclusion. The Code also requires the auditor to have regard to a standard set of relevant criteria, issued by the Audit Commission, in arriving at his conclusion.
- 5 In meeting this responsibility, I will review evidence that is relevant to the Council's corporate performance management and financial management arrangements. Where relevant work has been undertaken by other regulators, for example Communities and Local Government, I will normally place reliance on their reported results to inform our work.
- 6 I will also follow up our work from previous years to assess progress in implementing agreed recommendations.

Use of resources assessment

- 7 The assessment will emphasise the importance of improved value for money outcomes for local people. It is based on wider considerations other than cost and performance. It will also look at how commissioning and procurement are improving efficiency and how non-financial resources are used to support value for money.
- 8 The work required to arrive at the use of resources assessment is fully aligned with that required to arrive at the auditor's value for money conclusion.

- 9 The overall judgement will be based upon the evidence from three themes scored by the auditor and will give particular emphasis to the value for money outcomes being achieved. The assessment criteria below is based on our current proposals as outlined in our consultation document.

Table 6 Use of resources assessment criteria

Managing money	<ul style="list-style-type: none"> • Financial health • Financial planning • Understanding costs • Financial monitoring and forecasting • Financial reporting
Managing the business	<ul style="list-style-type: none"> • Leadership • Performance management • Commissioning and procuring services • Risk management and internal control • Ethical behaviour and counter-fraud
Managing other resources	<ul style="list-style-type: none"> • Natural resources • Physical assets • People and IT

- 10 I will report details of the scores and judgements made to the Council. The scores will be accompanied, where appropriate, by recommendations for improvement.
- 11 The auditor’s scores are reported to the Commission and are used as the basis for its overall use of resources judgement for the purposes of CAA.

Data quality

- 12 The Audit Commission has specified that auditors will be required to undertake audit work in relation to data quality. This is based on a three-stage approach covering:
- Stage 1 – management arrangements;
 - Stage 2 – analytical review; and
 - Stage 3 – risk-based data quality spot checks of a sample of performance indicators.
- 13 Work will be focused on the overall arrangements for data quality, particularly on the responsibility of the Council to manage the quality of its data [including data from partners where relevant].

- 14 Our fee estimate reflects an assessment of risk in relation to the Council's data quality arrangements and performance indicators. Our current assessment of your arrangements is that they are "low risk". This risk assessment may change depending on our assessment of your overall management arrangements at stage 1 and if this is the case I will update our plan accordingly, including any impact on the fee.

Whole of government accounts

- 15 I will be required to review and report on your WGA consolidation pack in accordance with the approach agreed with HM Treasury and the National Audit Office. The 2008/09 WGA consolidated pack will need to be produced in accordance with the International Financial Reporting Standards (IFRS).

National Fraud Initiative

- 16 The Council participates in the National Fraud Initiative, which is the Audit Commission's computerised data matching exercise designed to detect fraud perpetrated against public bodies. This work will be carried out by an individual appointed to assist in the audit of the Council's accounts (in accordance with section 3(9) of the Audit Commission Act 1998).

Certification of grant claims and returns

- 17 I will continue to certify the Council's claims and returns on the following basis:
- claims below £100,000 will not be subject to certification;
 - claims between £100,000 and £500,000 will be subject to a reduced, light-touch certification; and
 - claims over £500,000 will be subject to a certification approach relevant to the auditor's assessment of the control environment and management preparation of claims. A robust control environment would lead to a reduced certification approach for these claims.

Appendix 2 – Basis for fee

- 1 The Audit Commission is committed to targeting its work where it will have the greatest effect, based upon assessments of risk and performance. This means planning our audit work to address areas of risk relevant to our audit responsibilities and reflecting this in the audit fees. It also means making sure that our work is coordinated with the work of other regulators, and that our work helps you to improve.
- 2 Our risk assessment process starts with the identification of the significant financial and operational risks applying at the Council with reference to:
 - our cumulative knowledge of the Council;
 - planning guidance issued by the Audit Commission;
 - the specific results of previous and ongoing audit work;
 - interviews with Council officers;
 - liaison with internal audit; and
 - the results of other review agencies' work where relevant.

Assumptions

- 3 In setting the fee, I have assumed that:
 - the level of risk in relation to the audit of the financial statements is not significantly different from that identified for 2007/08;
 - you will inform us of significant developments impacting on our audit;
 - internal audit meets the appropriate professional standards;
 - internal audit undertakes appropriate work on all systems that provide material figures in the financial statements sufficient that we can place reliance for the purposes of our audit;
 - good quality working papers and records will be provided to support the financial statements by the commencement of the audit;
 - requested information will be provided within agreed timescales; and
 - prompt responses will be provided to draft reports; and
 - additional work will not be required to address questions or objections raised by local government electors.
- 4 Where these assumptions are not met, I will be required to undertake additional work which is likely to result in an increased audit fee. The fee for the audit of the financial statements will be re-visited when we issue the opinion audit plan.

- 5 Changes to the plan will be agreed with you. These may be required if:
- new residual audit risks emerge;
 - additional work is required by the Audit Commission or other regulators; or
 - additional work is required as a result of changes in legislation, professional standards or as a result of changes in financial reporting.
- 6 Below is a detailed breakdown of the audit and inspection fee for 2008/09.
- 7 The fee (plus VAT) will be charged in 12 equal instalments from April 2008 to March 2009.

Table 7 Detailed audit and inspection fee

Audit area	Planned fee 2008/09	Planned/Actual fee 2007/08	Page
Audit			
Financial statements	61,489	56,066	
Use of resources	22,247	19,571	
Data quality	7,834	7,959	
Whole of government accounts	2,768	2,678	
National Fraud Initiative	0	525	
Total audit fee	94,338	86,799	
Inspection			
Relationship management	3,285	3,245	
Direction of Travel	3,284	3,245	
Service inspection	0	0	
Corporate inspection	0	0	
Total inspection fee	6,569	6,490	
Total audit and inspection fee			
Certification of claims and returns (estimated)	22,834	23,269*	

* based on actual fee in 2006/07

Appendix 3 – Initial risk assessment – Use of resources and VFM conclusion

Significant risks identified	Mitigating action by audited body	Residual audit risk	Action in response to residual audit risk	Link to auditor’s responsibilities
As with all South East councils, Epsom and Ewell faces a challenging financial position in the medium term.	The Council has a sound medium term financial planning process and a good track record of meeting its targets.	Yes	We will monitor the financial position through the year.	Use of Resources review and VFM conclusion.
Risk that Borough residents do not all have an equal access to services.	Epsom and Ewell has achieved level 2 of the Equalities Standard in Local Government, which is at the average level for local authorities.	Yes	The new use of resources approach has an increased emphasis on equity of use of resources. We plan to carry out a review across Surrey focusing on access to services, which will inform our use of resources review.	Use of Resources review and VFM conclusion.

Appendix 4 – Independence and objectivity

- 1 I am not aware of any relationships that may affect the independence and objectivity of the District Auditor and the audit staff, which we are required by auditing and ethical standards to communicate to you.
- 2 We comply with the ethical standards issued by the APB and with the Commission's requirements in respect of independence and objectivity as summarised below.
- 3 Auditors appointed by the Audit Commission are required to comply with the Commission's Code of Audit Practice and Standing Guidance for Auditors, which defines the terms of my appointment. When auditing the financial statements, auditors are also required to comply with auditing standards and ethical standards issued by the Auditing Practices Board (APB).
- 4 The main requirements of the Code of Audit Practice, Standing Guidance for Auditors and the standards are summarised below.
- 5 International Standard on Auditing (UK and Ireland) 260 (Communication of audit matters with those charged with governance) requires that the appointed auditor:
 - discloses in writing all relationships that may bear on the auditor's objectivity and independence, the related safeguards put in place to protect against these threats and the total amount of fee that the auditor has charged the client; and
 - confirms in writing that the APB's ethical standards are complied with and that, in the auditor's professional judgement, they are independent and their objectivity is not compromised.
- 6 The standard defines 'those charged with governance' as 'those persons entrusted with the supervision, control and direction of an entity'. In your case, the appropriate addressee of communications from the auditor to those charged with governance is the audit committee. The auditor reserves the right, however, to communicate directly with the Council on matters which are considered to be of sufficient importance.
- 7 The Commission's Code of Audit Practice has an overriding general requirement that appointed auditors carry out their work independently and objectively, and ensure that they do not act in any way that might give rise to, or could reasonably be perceived to give rise to, a conflict of interest. In particular, appointed auditors and their staff should avoid entering into any official, professional or personal relationships which may, or could reasonably be perceived to, cause them inappropriately or unjustifiably to limit the scope, extent or rigour of their work or impair the objectivity of their judgement.
- 8 The Standing Guidance for Auditors includes a number of specific rules. The key rules relevant to this audit appointment are as follows.

- Appointed auditors should not perform additional work for an audited body (ie work over and above the minimum required to meet their statutory responsibilities) if it would compromise their independence or might give rise to a reasonable perception that their independence could be compromised. Where the audited body invites the auditor to carry out risk-based work in a particular area that cannot otherwise be justified as necessary to support the auditor's opinion and conclusions, it should be clearly differentiated within the Audit and Inspection Plan as being 'additional work' and charged for separately from the normal audit fee.
- Auditors should not accept engagements that involve commenting on the performance of other auditors appointed by the Commission on Commission work without first consulting the Commission.
- The District Auditor responsible for the audit should, in all but the most exceptional circumstances, be changed at least once every five years.
- The District Auditor and senior members of the audit team are prevented from taking part in political activity on behalf of a political party, or special interest group, whose activities relate directly to the functions of local government or NHS bodies in general, or to a particular local government or NHS body.
- The District Auditor and members of the audit team must abide by the Commission's policy on gifts, hospitality and entertainment.

Appendix 5 – Working together

Meetings

- 1 The audit team will maintain regular liaison with key officers. The meetings will be organised by the Audit Commission and our proposal for this is as follows.

Table 8 Proposed meetings with officers

Council officers	Audit Commission staff	Timing	Purpose
Chief Executive Director of Finance	District Auditor (DA) Audit Manager (AM) Comprehensive Area Assessment Lead (CAAL)	Four times a year	To discuss key audit outputs (audit plan, audit letter, annual governance report) and progress on the audit.
Director of Finance	Audit Manager, Local Performance Lead	Four times a year	At key stages of the audit
Head of Financial Services	Audit Manager and Principal Auditor	Ad-hoc and quarterly with Director of Resources	Update on audit and opinion issues
Client Managers - Bentley Jennison	Audit Manager and Principal Auditor	Twice a year	Update on audit progress and issues
Strategy and Resources Committee	DA and AM, with TL and/or LPL as appropriate	Twice a year or more as required	Formal reporting of: <ul style="list-style-type: none"> • Audit and Inspection Plan; • Annual governance report; • Annual Audit and Inspection Letter; and • other issues as appropriate.

Sustainability

- 2 The Audit Commission is committed to promoting sustainability in our working practices and we will actively consider opportunities to reduce our impact on the environment. This will include:
 - reducing paper flow by encouraging you to submit documentation and working papers electronically;
 - use of video and telephone conferencing for meetings if appropriate; and
 - reducing travel.