

# **AUDIT COMMISSION (ENGLAND)**

## **Relationships with Audited Bodies and UK Parliament**

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# Points to Discuss

- Relationship with UK Parliament
- Independence
- Relationships with audited bodies
- Outcomes



# Relationship with UK Parliament

- Audit Commission powers come from Act of Parliament
- Audit Commission responsible for appointing independent auditors
- No direct feedback to Government on individual bodies
  - Summary
  - Public Interest Reports



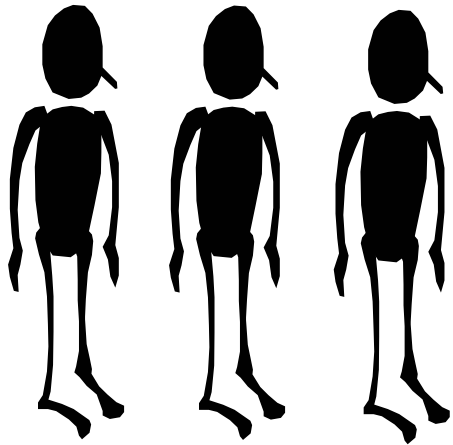
# Independence

- District Auditors appointed to each local authority
- Must be independent
- High ethical standards
  - Conflicts of interest reviewed each year

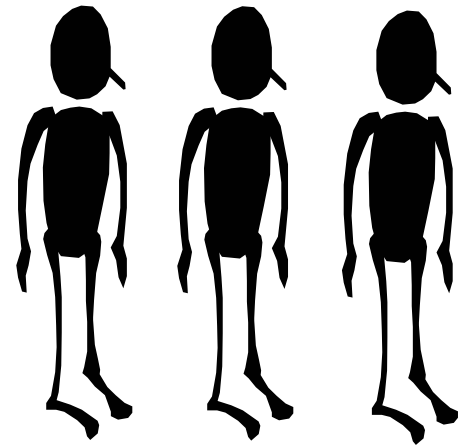


# Audited Bodies

Two Groups



**Councillors**



**Officers/Manager**

# Officers/Manager Relationships

## Key Issues

- Discuss plan
- Discuss fee
- Present Reports/Outcomes

## Liaison during the year

- Regular meetings to understand risks and discuss audit
- Typically quarterly with:
  - Chief Executive
  - Director of Finance
  - Solicitor



# Relationships with Councillors

Less frequent at Committees

- Present plan and fee
- Update on progress
- Present reports
- Annual report and judgements



# Summary Objectives

1. Independent audit
2. Clear understanding of risks and issues at local authority
3. Plan focused on risk
4. Well argued and evidenced judgements
5. Clear presentation of matters arising