

Audit Committee - 24th June 2010

## 7. Opinion Audit Plan

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### Purpose of Report

This report introduces the annual Audit Opinion Plan for the audit of the 2009/10 Statement of Accounts.

### Recommendation

1. That the Audit Committee note the annual Audit Opinion Plan.

### Background

The Annual Audit Opinion Plan is included within the remit of the Audit Committee under its terms of reference as follows:

“To consider the effectiveness of SSDC’s risk management arrangements, the control environment and associated anti-fraud and corruption arrangements and seek assurance from management that action has been taken”

“To consider the reports of external audit and inspection agencies and seek assurance from management that action has been taken”

“To review and approve the annual Statement of Accounts, external auditor’s opinion and reports to members and monitor management action in response to issues raised”

### The Annual Audit Opinion Plan

The plan is attached to this report and covers a range of matters that are included under the remit (as outlined above) of the Audit Committee. The report highlights the key risk areas of the Statement of Accounts that the Audit Commission will review as part of auditing those statements. The Audit Manager Peter Lappin will attend the Committee to present the plan and answer any questions.

### Financial Implications

This cost is included in the budget available for audit and inspection.