

# Progress Report

London Borough of Barking and Dagenham

Audit 2009/10

Date **March 2010**

# Contents

<b>Summary</b>	<b>3</b>
<b>Recent Audit Commission Publications</b>	<b>5</b>
<b>The Audit Commission</b>	<b>6</b>
<b>Appendix 1 – Progress against our audit and inspection plan for 2009/10</b>	<b>7</b>

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# Summary

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## Introduction

- 1 The purpose of this paper is to provide the PASSC with a report on our progress in delivering our responsibilities as the Authority's external auditor.
- 2 This update also highlights key emerging national issues and developments which may be of interest to members of the Committee.
- 3 If you require any additional information regarding the issues included within this briefing, please feel free to contact the District Auditor or Audit Manager using the contact details in table 1.

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**Table 1      Audit team contacts**

Name	Role	Contact details
Jon Hayes	District Auditor	<a href="mailto:j-hayes@audit-commission.gov.uk">j-hayes@audit-commission.gov.uk</a> 0844 798 2895
Garry Gerrish	Audit Manager	<a href="mailto:g-gerrish@audit-commission.gov.uk">g-gerrish@audit-commission.gov.uk</a> 0208 227 2752

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## Progress against the 2008/09 and 2009/10 audit plans

- 4 Since the last PASSC in December 2009 we have completed our grants certification work for 2008/09. This included the production of a separate report summarising our findings.
- 5 The 2009/10 audits are underway and we have started our interim testing to inform the audit of the financial statements and our separate testing on the pension fund.
- 6 The 2009/10 fee letters for the main opinion and separate pension fund opinion set out the planned outputs for the audit year. The table in appendix 1 provides detail of the progress we have made against these plans. We will inform the PASSC of any changes.
- 7 The initial fee letters have been supplemented by the recent issue of our detailed audit opinion plans for 2009/10. These reports provide details of our approach to the opinion audits in 2009/10, including the risks we have identified and our testing strategies.
- 8 Our use of resources assessment is also in progress.

**2010/11**

- 9** We have started to plan the 2010/11 audit programme, including discussions with officers on our initial thoughts on the key audit risks.

# Recent Audit Commission Publications

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## Auditing the accounts: Quality and timeliness of local government financial reporting

- 10 On 17 December 2009, the Audit Commission published an open letter to the Secretary of State for Communities and Local Government, John Denham MP, on the quality and timeliness of financial reporting by local government.
- 11 The letter names the authorities that did not have audited accounts for 2008/09 by 30 November or whose accounts have been qualified. It urges the Secretary of State to do more to emphasise the importance of this fundamental aspect of local authorities' performance and to follow up the letter with the authorities concerned.
- 12 The correspondence is supported by three national reports entitled 'Auditing the Accounts' - one each for local authorities, fire and rescue authorities, and police authorities. These reports summarise auditors' work on the 2008/09 accounts, the results of the 2008/09 use of resources assessments and the public interest reports and statutory recommendations issued by auditors in 2008/09.

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## Giving children a healthy start

- 13 This report assesses the local implementation of national policy from 1999 to 2009 on the health of children from birth to five years of age in England. It examines local service planning and delivery, including priority setting, and how local bodies can improve service delivery and access for vulnerable groups such as black and minority ethnic (BME) communities, lone and teenage parents.
- 14 The report discusses the impact of government funding on health outcomes for the under-fives; how effectively local bodies manage their resources; and the extent to which they are providing good value for money. It provides recommendations for national and local bodies, as well as examples of notable practice.

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## CAA results are all in Oneplace

- 15 Oneplace, the reporting website for Comprehensive Area Assessment, went live on 9 December 2009. The site includes independent information about how councils, police, health services and others are tackling the major issues in every area in England. Visit the site at [www.direct.gov.uk/oneplace](http://www.direct.gov.uk/oneplace).
- 16 Brought to you jointly by the Audit Commission, the Care Quality Commission, Ofsted and Her Majesty's Inspectorates of Constabulary, Prisons and Probation,

Oneplace provides assessments of performance covering all 152 major areas in England.

- 17** This is the first time that auditors and inspectors from these six organisations have come together to publish their findings, making them directly available to the public in everyday language – a more streamlined approach that has reduced the cost of inspection.
- 18** In Oneplace you can find out how well local services work together to meet both their own priorities and government indicators on, for example, anti-social behaviour and teenage pregnancy.

# The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone. Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies. As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

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## Copies of this report

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# Appendix 1 – Progress against our audit and inspection plan for 2009/10

Planned output	Planned date of issue	Contact	Status
2009/10 fee letters *	July 2009	Chief Executive	Presented to the PASSC in July 2009
2009/10 opinion plans *	February 2010	Corporate Director of Finance and Commercial Services	Presented to the PASSC March 2010
Report on financial statements to those charged with governance *	September 2010	Corporate Director of Finance and Commercial Services	Report due at the PASSC on 29 September 2010
Opinion on the financial statements *	September 2010	Corporate Director of Finance and Commercial Services	Interim work to support the opinion is in progress
VFM conclusion	September 2010	Corporate Director of Finance and Commercial Services	Work is in progress
Use of Resources	TBC	Corporate Director of Finance and Commercial Services	Work is in progress. Indicative scores due 21 April
2009/10 Annual Audit Letter	TBC	Chief Executive	Due to be started after the completion of all 2009/10 audit work
Grants Certification	December 2010	Corporate Finance Controller	Work to commence later in the year.

\* separate reports for the financial statements and the pension fund