

# **Audit Plan**

**West Yorkshire Fire and Rescue Authority**

**Audit Plan 2007/2008**

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 members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any 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 appointed auditor, Paul Lundy. It sets out the audit and inspection work we propose to undertake for the 2007/08 financial year. The plan is based on the Audit Commission's risk-based approach to audit planning and the requirements of the fire and rescue performance assessment framework which reflects:
  - audit and inspection work specified by the Audit Commission for 2007/08;
  - current national risks relevant to your local circumstances; and
  - your local risks and improvement priorities.
- 2 As we have not yet completed our audit for 2006/07, the audit planning process for 2007/08, 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

- 3 We comply with the statutory requirements governing our audit and inspection work, in particular:
  - the Audit Commission Act 1998;
  - the Local Government Act 1999;
  - the Fire and Rescue Services Act 2004; and
  - the Code of Audit Practice (the Code).
- 4 The Code defines auditors' responsibilities in relation to:
  - the financial statements (including the statement on internal control (SIC)); and
  - the audited body's arrangements for securing economy, efficiency and effectiveness in its use of resources.
- 5 The Audit Commission's Statement of responsibilities of auditors and of audited bodies sets out the respective responsibilities of the auditor and the Fire and Rescue Authority (FRA). The Audit Commission has issued a copy of the Statement to every audited body.
- 6 The Statement summarises where the different responsibilities of auditors and of the audited body begin and end, and our work is undertaken in the context of these responsibilities.

## Fire and rescue performance assessment framework

- 7 The Audit Commission's fire and rescue performance assessment framework is underpinned by the principle of targeting our work where it will have the greatest effect.
- 8 The FRA was assessed by the Audit Commission as good in the 2005 comprehensive performance assessment for each Authority. The Audit Commission's recent assessment in April 2007 of the FRA's Direction of Travel (DoT) under the performance assessment framework was improving strongly. The scorecard noted outcomes are improving in national and local priority areas and also identified areas for further development.
- 9 Our inspection activity at West Yorkshire Fire and Rescue Authority for 2007/08 will consist of the following.

**Table 1 Summary of planned inspection activity**

<b>Inspection activity</b>	<b>Reason/Impact</b>
Relationship Manager (RM) role	To act as the Audit Commission's primary point of contact with the Authority and the interface at the local level between the Audit Commission and the other inspectorates, government offices and other key stakeholders.
Direction of Travel (DoT) assessment	An annual scored assessment, carried out by the RM, of improvement or deterioration in performance. The assessment will be outcome-focused and will draw together other assessments of the FRA. The DOT label will be reported in the performance assessment framework scorecard published in March 2008.
Service assessment	A scored assessment which has an emphasis on service delivery. It includes a performance information element, and an operational assessment of service delivery provided by Communities and Local Government. The service assessment will be reported in the performance assessment framework scorecard published in March 2008.

- 10 These results of the consultation on the above performance assessment framework will be published in May 2007. Any required changes will be built into the planned work.

## The Code of Audit Practice

### Financial statements

- 11 We will carry out our audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board (APB).
- 12 We are 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 2007, the financial position of the FRA as at 31 March 2008 and its income and expenditure for the year.
- 13 We are required to review whether the Statement of Internal Control (SIC) has been presented in accordance with relevant requirements, and to report if it does not meet these requirements or if the SIC is misleading or inconsistent with our knowledge of the FRA.

### Use of resources

#### Value for money conclusion

- 14 The Code requires us to issue a conclusion on whether the FRA 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 auditors to have regard to a standard set of relevant use of resources criteria, issued by the Audit Commission, in arriving at their conclusion.
- 15 In meeting this responsibility, we will review evidence that is relevant to the FRA's corporate performance management and financial management arrangements. Where relevant work has been undertaken by other regulators, eg DCLG, we will normally place reliance on their reported results to inform our work.
- 16 We target some specific work at local risk areas to allow us to better understand the issues and reach the conclusion. We will also follow up our work from previous years to assess progress in implementing agreed recommendations.

#### Use of resources assessment

- 17 The Audit Commission has specified that auditors will complete a use of resources assessment for 2008. The assessment focuses on the importance of having sound and strategic financial management to ensure that resources are available to support the FRA's priorities and improve services.

- 18 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. We will arrive at a score of 1 to 4, based on underlying key lines of enquiry (KLOEs), for each of the following themes.

**Table 2 Use of resources themes**

Theme	Description
Financial reporting	<ul style="list-style-type: none"> <li>• Preparation of financial statements.</li> <li>• External reporting.</li> </ul>
Financial management	<ul style="list-style-type: none"> <li>• Medium-term financial strategy.</li> <li>• Budget monitoring.</li> <li>• Asset management.</li> </ul>
Financial standing	<ul style="list-style-type: none"> <li>• Managing spending within available resources.</li> </ul>
Internal control	<ul style="list-style-type: none"> <li>• Risk management.</li> <li>• System of internal control.</li> <li>• Probity and propriety.</li> </ul>
Value for money	<ul style="list-style-type: none"> <li>• Achieving value for money.</li> <li>• Managing and improving value for money.</li> </ul>

- 19 We will report details of the scores and the judgements made to the FRA. The scores will be accompanied, where appropriate, by recommendations of what the FRA needs to do to improve its performance.
- 20 The auditor's scores and judgements are reported to the Audit Commission and are used as the basis for the Audit Commission's overall use of resources judgement for the purposes of the fire and rescue performance assessment framework. The use of resources assessment will be reported in the performance assessment framework scorecard published in March 2008.

## Best Value Performance Plan

- 21 We are required to carry out an audit of your Best Value Performance Plan (BVPP) and report on whether it has been prepared and published in accordance with legislation and statutory guidance.

## Other work specified by the Audit Commission

- 22 Two further areas of audit work have been specified and agreed by the Audit Commission that link to our code work but fall outside the Code and a third is being considered. These are considered in the following paragraphs.

### Whole of government accounts (WGA)

- 23 We 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, which is proportionate to risk.

### National Fraud Initiative

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

### Data quality

- 25 The Audit Commission is considering whether to specify work for 2007/08 on data quality at FRAs. This would be in addition to the high-level review of management arrangements for ensuring data quality that is already undertaken to inform the value for money conclusion. The Audit Commission will consult with FRAs before confirming the approach for 2007/08. Indications to date suggest that this will not be the case.

## Voluntary improvement work

- 26 Under section 35 of the Audit Commission Act 1998, the Audit Commission may undertake voluntary improvement work at the request of the audited body. At present no voluntary improvement work has been planned for 2007/08.

## Assessing risks

- 27 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 co-ordinated with the work of other regulators, and that our work helps you to improve.
- 28 Our risk assessment process starts with the identification of the significant financial and operational risks applying at the FRA with reference to:
- our cumulative knowledge of the FRA;
  - planning guidance issued by the Audit Commission;
  - the specific results of previous and ongoing audit work;
  - interviews with FRA officers;
  - liaison with Internal Audit; and
  - the results of other review agencies' work where relevant.

## Financial statements risk assessment

- 29 We have not included a risk assessment for our audit of the financial statements as many of the specific risks may not become apparent until completion of our 2006/07 audit. If appropriate, we will then issue a separate opinion audit plan for our audit of the financial statements.
- 30 At this stage we are aware of the following risks that are likely to impact on our audit opinion on the financial statements, and which could impact on the Financial Reporting score in the Use of Resources assessment. Some of these may also impact in 2006/07:
- the 2006 and 2007 CIPFA Statement of Recommended Practice (SORP) for local government accounting standards will bring significant changes to the format of the financial statements, which increases the risk of mis-statement. Existing complex technical requirements around capital accounting, FRS 17, reserves and provisions remain;
  - the financial statements are required to be prepared by the end of June and to be audited by the end of September. Auditors will continue to work with finance officers in order to continue to deliver the closure timetable and our own opinion work to the due dates;
  - the development of FRA companies, eg for control rooms and for procurement, means the relationships will have to be assessed by officers following CIPFA guidance for their appropriate inclusion and group accounts may be required to be prepared and audited; and

- the new fire-fighters pension fund is required by the SORP for the first time in 2006/07 but will remain a risk in 2007/08 as it requires a separate statement in the accounts and in the opinion and is audited according to its own materiality and risks.

## Use of resources risks

- 31 For each of the significant risks identified in relation to our use of resources work, we consider the arrangements put in place by the FRA to mitigate the risk, and plan our work accordingly. Our initial risk assessment for the use of resources work is provided in Appendix 1. This will be updated through our continuous planning process as the year progresses.

## The audit and inspection fee

- 32 The details of the structure of scale fees are set out in the Audit Commission's work programme and fee scales 2007/08. Scale fees are based on a number of variables, including the type, size, complexity and location of the audited body as well as national and local risks.
- 33 The indicative fee for the audit work included in this audit and inspection plan for 2007/08 is £59,603. The comparable planned fee for 2006/07 is £56,000. However, a new burdens grant of £6,737 was received by the FRA in 2006/07 for the use of resources work, which reduced the overall fee. This grant has not continued in 2007/08. The inspection fees for Relationship Management and Direction of Travel are funded by DCLG and are not part of these figures.
- 34 Further details are provided in Appendix 2, which includes an analysis of the fee; specific audit risk factors; the assumptions made when determining the audit fee, for example, the timeliness and quality of draft accounts presented for audit and the supporting working papers; specific actions the FRA could take to reduce its audit fees; and the process for agreeing any changes to the fee. The audit fee includes all work identified in this plan unless specifically excluded.
- 35 We are not anticipating any grant claims and returns for certification.
- 36 As indicated in paragraphs 2, 29 and 31, the audit planning process will continue as the year progresses and it is likely that there will be some changes to our planned work and hence to the indicative fee quoted in paragraph 33. Any changes to the fee will be agreed with you.

## Other information

### The audit and inspection team

- 37 The key members of the audit and inspection team for the 2007/08 audit are shown in the table below.

**Table 3 Audit and inspection team**

Name	Contact details	Responsibilities
Paul Lundy Relationship Manager	<a href="mailto:p-lundy@audit-commission.gov.uk">p-lundy@audit-commission.gov.uk</a> via 0113 251 7147	The primary point of contact with the FRA and the senior management team and also the interface at the local level between the Audit Commission and other key stakeholders.
Paul Lundy District Auditor	<a href="mailto:p-lundy@audit-commission.gov.uk">p-lundy@audit-commission.gov.uk</a> via 011251 7147	Responsible for the overall delivery of the audit including the quality of outputs, signing the opinion and conclusion, and liaison with the Audit Committee and senior officers.
Graham Kettles Audit Manager	<a href="mailto:g-kettles@audit-commission.gov.uk">g-kettles@audit-commission.gov.uk</a> via 01484 221121 or 07801 437088	Manages and co-ordinates the different elements of the audit work and initial contact for audit progress. Key point of contact for the Chief Finance Officer and for other officers.
Stephen Gregg Area Performance Lead	<a href="mailto:s-gregg@audit-commission.gov.uk">s-gregg@audit-commission.gov.uk</a> via 0113 251 7161 or 0776 1431237	Responsible for co-ordinating delivery of elements of the use of resources work, including the value for money theme of the use of resources assessment, and the Direction of Travel assessment.

### Independence and objectivity

- 38 We are 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. We comply with the ethical standards issued by the APB and with the Audit Commission's requirements in respect of independence and objectivity as summarised at Appendix 3.

## Quality of service

- 39 We are 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 your Relationship Manager/District Auditor in the first instance. Alternatively you may wish to contact Terry Carter, Head of Operations for Yorkshire and Humber.
- 40 If we are 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

- 41 Our reports will be discussed and agreed with the appropriate officers before being issued to the Audit Committee.

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**Table 4      Planned audit and inspection reporting**

Planned output	Indicative date
Audit and Inspection Plan	April/May 2007
BVPP Report	December 2007
Use of Resources Report	To be advised
Direction of Travel and scorecard	March 2008
Annual Audit and Inspection Letter	March 2008
Interim Audit Memorandum	as required
Annual Governance Report	September 2008
Opinion on the financial statements	September 2008
Value for Money conclusion	September 2008
WGA Audit Report	October 2008
Final Accounts Memorandum	October/November 2008

## Appendix 1 – Initial risk assessment – use of resources

Significant risks identified	Mitigating action by audited body	Residual audit risk	Action in response to residual audit risk	Link to auditor’s responsibilities
<b>Fire service modernisation</b>				
<p>There are numerous new national and local developments to meet the national agenda of modernisation, including:</p> <ul style="list-style-type: none"> <li>• procurement arrangements;</li> <li>• control room plans;</li> <li>• development of the Fire and Rescue Regional Management Boards;</li> <li>• more involvement in Local Area Agreements;</li> <li>• new duty on FRAs for Community Safety;</li> <li>• further development of Human Resources function and approach to recruitment training and diversity.</li> </ul> <p>Such extensive developments and changes often give rise to increased risks in governance, performance management and use of resources.</p>	<p>The FRA has demonstrated good arrangements for implementing and managing changes whilst maintaining effective governance frameworks.</p>	<p>Yes</p>	<p>Continue to review the impact of the changes as part of our work on use of resources. The major developments will also be addressed within the next Direction of Travel assessment.</p>	<p>Use of resources criteria:</p> <p>3. The authority has put in place arrangements for monitoring and scrutiny of performance, to identify potential variances against strategic objectives, standards and targets, for taking action where necessary, and reporting to members.</p> <p>6. The authority has put in place arrangements to maintain a sound system of internal control. Also use of resources KLOE 4.2.</p> <p>7. The authority has put in place arrangements to manage and improve Value or Money. Also Use of Resources KLOEs 5.1 and 5.2.</p>

<b>Use of resources judgement and VFM conclusion</b>				
<b>Significant risks identified</b>	<b>Mitigating action by audited body</b>	<b>Residual audit risk</b>	<b>Action in response to residual audit risk</b>	<b>Link to auditor’s responsibilities</b>
<p>The Authority continues to develop and improve its procedures and will be seeking improvement to previous judgements made. The audit will need to review new evidence to obtain sufficient assurance to make these judgments securely. Significant areas include:</p> <ul style="list-style-type: none"> <li>• any improvements to the approach to VFM including better use of benchmarking;</li> <li>• ongoing development of governance arrangements in partnership working;</li> <li>• embedding the use of whole life costing and use of performance measures to evaluate use of the Authority's asset base; and</li> <li>• how the opportunities for improvement identified in the use of resources report have been addressed.</li> </ul>	<p>The FRA has demonstrated good arrangements for implementing and managing changes. Evidence previously supplied to support the judgments will be updated by the FRA for these and other developments and improvements.</p>	Yes	Review as part use of resources work significant improvements and developments that could impact on the use of resources judgements from the areas identified. Where possible rely on previous and updated information from the FRA.	<p>Use of resources criteria:</p> <p>6. The authority has put in place arrangements to manage its significant business risks. Also use of resources KLOE 4.1.</p> <p>7. The authority has put in place arrangements to manage and improve value for money. Also use of resources KLOE 5.1 and 5.2.</p> <p>8. The authority has put in place a medium-term financial strategy, budgets and a capital programme that are soundly based and designed to deliver its strategic priorities. Also use of resources KLOE 2.1.</p> <p>11. The authority has put in place arrangements for the management of its asset base. Also use of resources KLOE 2.3.</p>

*Note: Audit risks that have been considered and for the most part mitigated are not included above but can be provided if required*

## Appendix 2 – Audit and inspection fee

- 1 Table 4 provides details of the planned audit and inspection fee for 2007/08 with a comparison to the planned fee for 2006/07.

**Table 5 Audit and inspection fee**

<b>Audit area</b>	<b>Planned fee 2007/08 £</b>	<b>Planned fee 2006/07 £</b>
Audit		
Planning, Reporting and Review	15,520	
Financial opinion	29,160	42,890
Use of resources (including BVPP)	13,860	13,100 (a)
Whole of government accounts	720	1,500(b)
National Fraud Initiative	350	340(c)
<b>Total audit fee</b>	<b>59,610</b>	<b>56,000</b>
Relationship Management and Direction of Travel assessment inspection fee funded directly by grant from DCLG to the Audit Commission	10,964	14,370
Certification of claims and returns	-	-
Voluntary improvement work	-	-

(a) £6,740 of this work was funded by the 'new burdens grant' in 2006/07.

(b) & (c) these fees were billed separately in 2006/07.

- 2 The Audit Commission scale fee for the FRA is £59,520. The audit part of the fee proposed for 2007/08 is at the level of the scale fee specified by the Audit Commission. The audit fee reflects the audit risks which a large FRA is undergoing resulting from both national and local priorities. The inspection fees for Relationship Management and Direction of Travel are funded by DCLG and are not part of these figures.

- 3 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.
- 4 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 FRA. 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.
- 5 The fee (plus VAT) will be charged in 12 equal instalments from April 2007 to March 2008.

### **Specific audit risk factors**

- 6 In setting the audit fee we have taken into account the risk factors summarised in paragraph 30 and Appendix 1.

### **Assumptions**

- 7 In setting the fee, we have assumed that:
  - you will inform us of significant developments impacting on our audit;
  - Internal Audit meets the appropriate professional standards; to which our current review is providing assurance;
  - 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 date of approval;
  - officers will choose to provide new evidence and an updated local self assessment to support the Use of Resources judgements, as for last year;
  - requested information will be provided within agreed timescales;
  - 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.
- 8 Where these assumptions are not met, we 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 the opinion audit plan is revisited.

- 9 Changes to the plan will be agreed with you. These may be required if:
- new residual audit risks emerge;
  - additional work is required of us by the Audit Commission or other regulators; and
  - additional work is required as a result of changes in legislation, professional standards or as a result of changes in financial reporting.

### **Specific actions the FRA could take to reduce its audit fees**

- 10 The Audit Commission requires its auditors to inform a FRA of specific actions it could take to reduce its audit fees. We have identified the following actions the FRA could take.
- Continue to improve the good standard of work papers to support the financial statements and improve the qualitative processes for their production to avoid presentational issues.
  - Address points raised in the final accounts memorandum and governance reports for 2005/06 and 2006/07, so they are not repeated.
  - Provide prompt responses to audit queries arising on the financial statements and other areas.
  - Internal Audit document and test the controls to all material feeder systems to the general ledger. The work will be available for our review to an agreed timescale to allow most efficient use of resources.
  - The updated self-assessments that officers have chosen to provide for Use of Resources judgements continue to be supported by robust evidence.
  - Improvement opportunities identified in the recent use of resources report are implemented.
  - Continue to take appropriate action on the key areas identified for improvement following the Direction of Travel review.
  - Implement the agreed recommendations included in past reports on use of resources.

### **Process for agreeing any changes in audit fees**

- 11 If we need to amend the audit or inspection fees during the course of this plan, we will discuss this with the Chief Finance Officer. We will then outline our reasons why the fee needs to change in writing.

## Appendix 3 – Independence and objectivity

- 1 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).
- 2 The main requirements of the Code of Audit Practice, Standing Guidance for Auditors and the standards are summarised below.
- 3 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.
- 4 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 authority on matters which are considered to be of sufficient importance.
- 5 The Audit 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.

6 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 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 Audit Commission on Audit Commission work without first consulting the Audit 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; and
- the District Auditor and members of the audit team must abide by the Audit Commission's policy on gifts, hospitality and entertainment.