

A&I Plan

May 2008



Audit and Inspection Plan

Tyne and Wear Fire and Rescue Authority

Audit 2008/09

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.
- 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, 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 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 (where relevant); and
 - 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 each 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 our risk assessment will continue as the year progresses. Information and fees in this plan will be kept under review and updated as necessary.

Our 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;
 - the Fire and Rescue Services Act 2004; 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 Authority. 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 £74,200 net of DCLG grant, which compares to the planned fee of £66,500 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 and Inspection fee

Audit area	Planned fee 2008/09	Planned fee 2007/08	Page
Total audit fee	£74,200	£66,500	17
Total inspection fee (funded by DCLG grant)	£25,404	£19,700	17

- 11 The Audit Commission scale fee for Tyne and Wear Fire and Rescue Authority is £73,340. The fee proposed for 2008/09 is 1 per cent above the scale fee and within the normal level of variation specified by the Commission.
- 12 In setting the fee, we have calculated a materiality level of £1.25m. We have also assumed that:
 - there will be no significant changes to key financial systems;
 - no new or discontinued operations;
 - the level of risk in relation to the audit of the financial statements is not significantly different from that identified for 2007/08; and
 - good quality working papers and records will be provided to support the financial statements by 31 July 2009.

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 Authority. 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 Major variances between the planned fee for 2008/09 and the planned fee for 2007/08 are as follows.
 - An additional fee of £6,600 in respect of mandated work on data quality, which will be carried out at fire and rescue authorities for the first time in 2008/09.
 - A fee of £12,000 in respect of the extended scope of use of resources work, to support CAA.
 - Reduction in local risk based performance work.
- 16 The fee (plus VAT) will be charged in 12 equal instalments from April 2008 to March 2009.

Specific actions the Authority could take to reduce its audit and inspection fees

- 17 The Audit Commission requires its auditors to inform an authority of specific actions it could take to reduce its audit and inspection fees. We have identified the following actions which Tyne and Wear FRA could take.
 - Use benchmarking and internal service reviews to develop a better understanding of the relationship between costs and quality of service.
 - Demonstrate that investment in preventive and community safety work is delivering expected outcomes.

Process for agreeing any changes in audit fees

- 18 As set out above, we expect that the initial risk assessment will change as the year progresses. We will discuss this in the first instance with the Chief Fire Officer. Supplements to the plan will be issued to record revisions to the risk and the impact on the fee.

2008/09 work programme

- 19 We are required to issue an audit report giving our:
- opinion on whether the financial statements present fairly the financial position of the Authority as at 31 March 2009; and
 - conclusion on whether the Authority 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 detailed risk assessment for our audit of the financial statements at this stage as many of the specific risks may only become apparent after we have completed our 2007/08 audit. We will prepare a separate opinion audit plan before commencing our audit of the 2008/09 financial statements. 2008.
- 21 At this stage we are aware of the following risks that are likely to impact on our audit of the financial statements:
- new or changed accounting requirements introduced by SORP 2008;
 - FRS17 and pensions;
 - accounting treatment of regional control centre; and
 - PFI schemes.
- 22 Details of our risk assessment process are outlined in Appendix 3.

Value for money conclusion

- 23 In reaching our conclusion, we will review evidence that is relevant to the Authority's performance management and financial management arrangements.
- 24 The key risks highlighted from our planning are summarised in Appendix 3. At this stage we are satisfied that the Authority is responding adequately to these issues, and any residual audit risk can be addressed through mandatory work on data quality, direction of travel and use of resources. Therefore we are not proposing any local risk based work. However, our assessment will be kept under review as the year progresses.

Use of resources

- 25 The Audit Commission has specified that auditors will complete a use of resources assessment for 2008/09. This will be a new assessment forming part of the CAA framework for 2009.

- 26 The approach to the new use of resources assessment will be focussed on three themes with detailed Key Lines of Enquiry to be confirmed. For each of the significant risks identified in relation to our use of resources work, we consider the arrangements put in place by the Authority to mitigate the risk, and plan the work accordingly.
- 27 The initial risk assessment for use of resources work is shown in Appendix 3. This will be updated through the continuous planning process as the year progresses.

Mandated work

- 28 As part of the audit, the mandated work programme comprises:
- data quality for 2007/08 and 2008/09; and
 - whole of government accounts.

Appendix 1 highlights the work to be undertaken.

Performance assessment framework

Table 2 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 Authority 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 assessment of improvement, or deterioration, in performance measured through a scored Direction of Travel assessment. The assessment will be outcome focused and will draw together other assessments on the FRA. The DoT assessment summary will be published on the Commission's website
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 (CLG). The service assessment will be reported in the performance assessment framework scorecard published in March 2008.
Corporate assessment	The Audit Commission will decide whether the FRA is eligible for a corporate assessment which could lead to a CPA re-categorisation. The focus of the approach to re-categorisation will be on FRAs that meet the following criteria: FRAs that have deteriorated from their baseline CPA as identified by the Audit Commission; and FRAs that can demonstrate significant and sustainable improvement, giving priority to those in the lower fire and rescue CPA categories. If an FRA believes it meets the criteria it would then be able to apply to the Commission for a new corporate assessment.

2007/08 Planning update

- 29 Our initial plan and fee for the 2007/08 audit were agreed in April 2007. Key risks identified at that time were as follows.

Use of resources and value for money risks

- Equality and diversity
- Regional control room

Opinion risks

- SORP changes, including annual governance report
- FRS17 and pensions
- PFI schemes

- 30 Having recently reviewed and updated our risk assessment we are satisfied that work in these areas remains appropriate. We have not identified any significant new or emerging risks for 2007/08, therefore the fee and work programme previously agreed will remain unchanged.

Advice and assistance

- 31 Under paragraph 9 of Schedule 2A of the Audit Commission Act 1998 we now have powers to provide 'advice and assistance' (A&A) to another public body where this is requested.
- 32 One specific area which may be of interest is that we now have specialist skills available in analysing published performance data and information. This work can either take the form of a facilitated workshop, or simply a review and comparison of the Authority's costs.
- 33 If you wish the Commission to provide additional services under these powers, please contact Marion Talbot, our regional lead on A&A.

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 3 Audit and inspection team

Name	Contact details	Responsibilities
David Jennings CAAL	d-jennings@audit-commission.gov.uk	The primary point of contact with the FRA and the interface at the local level between the Commission and the other inspectorates, government offices and other key stakeholders.
Steve Nicklin District Auditor	s-nicklin@audit-commission.gov.uk	Responsible for the overall delivery of the audit including the quality of outputs, signing the opinion and conclusion, and liaison with the Chief Fire Officer and those charged with governance.
Lynn Hunt Audit Manager	l-hunt@audit-commission.gov.uk	Manages and coordinates the different elements of the audit work. Key point of contact for the Treasurer and finance staff.
Judith Smith Local Performance Lead	judith-Smith@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 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 the service, please contact Steve Nicklin in the first instance. Alternatively, you may wish to contact David Allsop, the regional Head of Operations.
- 36 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

- 37 Reports will be discussed and agreed with the appropriate officers before being issued to the Audit and Governance Committee.

Table 4 Planned outputs

Planned output	Indicative date
2008/09 Audit and Inspection Plan	May 2008
Fire and rescue performance assessment framework scorecard	March 2009
Interim audit memorandum	June 2009 (if required)
Annual governance report	September 2009
Auditor's report giving an opinion on the financial statements and value for money conclusion	September 2009
Final accounts memorandum	October 2009 (if required)
WGA audit report	October 2009
Annual Audit and Inspection Letter	TBC

Sustainability

- 38 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 issuing reports electronically and encouraging audited bodies to submit documentation and working papers electronically;
 - use of video and telephone conferencing for meetings as appropriate; and
 - reducing travel.

Appendix 1 – Elements of our work

Financial statements

- 1 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).
- 2 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 2008, the financial position of the Authority as at 31 March 2009 and its income and expenditure for the year.
- 3 We are also required to review whether the Annual Governance Statement has been presented in accordance with relevant requirements, and to report if it does not meet these requirements or if the Annual Governance Statement is misleading or inconsistent with our knowledge of the Authority.

Value for money conclusion

- 4 The Code requires us to issue a conclusion on whether the Authority 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 us to have regard to a standard set of relevant criteria, issued by the Audit Commission, in arriving at this conclusion.
- 5 In meeting this responsibility, we will review evidence that is relevant to the Authority's corporate performance management and financial management arrangements. Where relevant work has been undertaken by other regulators, we will normally place reliance on their reported results to inform our work.
- 6 We will also follow up audit work from previous years to assess progress in implementing agreed recommendations.

Use of resources assessment

- 7 The Commission has now consulted on its proposals for the 2008/09 use of resources assessment. It proposes that the work required to arrive at the 2008/09 use of resources assessment is fully aligned with that required to arrive at the auditor's 2008/09 value for money conclusion.

- 8 The Commission proposes that the assessment will be based upon the evidence from three main themes:
- managing money;
 - managing the business; and
 - managing other resources.

Data quality

- 9 Auditors will be required to undertake audit work in relation to data quality which will be directly linked to the VFM conclusion and the use of resources assessment.
- 10 From 2008/09, the approach to data quality is being considered as part of the use of resources framework. As part of the approach, the Audit Commission will specify work on fire performance indicators.

Whole of government accounts

- 11 We are required to review and report on the Authority's WGA consolidation pack in accordance with the approach agreed with HM Treasury and the National Audit Office.

National Fraud Initiative

- 12 From 2008/09 work relating to the National Fraud Initiative will be carried out directly by the Commission under its new data matching powers under the Serious Crime Act 2007. The Commission will be consulting audited bodies on the work programme and fee scales for the National Fraud Initiative later this year.

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 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 supports improvement.
- 2 The risk assessment process starts with the identification of the significant financial and operational risks with reference to:
 - our cumulative knowledge of the organisation;
 - planning guidance issued by the Audit Commission;
 - results of previous and ongoing audit work;
 - interviews with officers;
 - liaison with internal audit; and
 - the results of other review agencies' work where relevant.

Assumptions

- 3 In setting the fee, we have assumed that:
 - the overall level of risk in relation to the audit of the financial statements is not significantly different from that identified for 2007/08;
 - we will be kept informed of significant developments impacting on our audit;
 - internal audit meets the appropriate professional standards;
 - good quality working papers and records will be provided to support the financial statements by 31 July 2009;
 - requested information will be provided within agreed timescales; and
 - prompt responses will be provided to draft reports.
- 4 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 we issue the opinion audit plan.
- 5 Changes to the plan will be agreed with the Chief Fire Officer. 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.

Table 5 Detailed audit and inspection fee

Audit area	Planned fee 2008/09 (£)	Planned fee 2007/08 (£)	Page
Audit			
Financial statements	37,000	36,400	13
Use of resources	29,650	28,800	13
Data quality	6,600	0	14
National Fraud Initiative	0	400	14
Whole of government accounts	950	900	14
Total audit fee	74,200	66,500	
Inspection			
Total inspection fee	25,404	19,700	9
Total audit and inspection fee	99,604	86,200	
Less DCLG grant	(25,404)	(19,700)	
Net audit and inspection fee	74,200	66,500	

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
Regional management board	We agreed an action plan three years ago, which has now been implemented.	Yes - RMB meets statutory requirements but is not delivering its full potential.	We will follow up RMB developments as part of our annual Direction of travel assessment.	UoR KLOE (managing the business) Direction of travel
Equality and diversity	The Authority has appointed a new Equality and Diversity Officer.	Yes - the work force is not representative of the communities it serves.	We will agree an action plan with officers as part of our 2007/08 work, and follow this up as part of our direction of travel assessment each year.	UOR KLOE (managing people) Direction of travel
Regional Control Centre (RCC).	The Monitoring Officer has reviewed the legality aspects of RCC arrangements, and a project team has been established which reports to the RMB.	Yes - the RCC will be a key component of the Authority's emergency response service.	We will assess legality, governance and accounting implications as part of 2007/08 audit work, and ensure that relevant financial transactions are correctly accounted for as part of our opinion testing each year. We will rely on our annual direction travel work, and DCLG's operational assessment every three years, to risk assess the RCC.	Opinion audit (group accounts) ISA+ requirement to review governance arrangements and consider adequacy of disclosures in annual governance report. Direction of travel
The Authority's performance on key BVPIs was mixed in 2006/07.	Action plans are now in place to reduce the numbers of dwelling fires and false alarms.	Yes - BVPI performance has a significant impact on CPA scorecard and how the organisation is viewed externally.	Data quality work will review trends in BVPI performance, both over time and compared to other FRAs. If any BVPIs remain in the worst quartile after adjusting for deprivation we will review the action that the Authority is taking to improve performance.	UOR KLOE (performance management) Data Quality Direction of travel assessment

18 Audit and Inspection Plan | 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
Procurement	TWFRA participate in national project (Firebuy) and regional initiatives.	Yes, inherent risk that poor procurement practices will have an adverse impact on value for money.	Covered by new use of resources methodology	UoR KLOE (procurement)
Communications and culture	Corporate Communications Manager appointed Workforce Survey complete and findings used to update Staff Communications Strategy.	Yes - national core values for FRAs are now in place. Poor communications and/or morale have a direct impact on service quality.	Covered by DCLG operational assessment	Direction of travel
Claims and litigation	Updated debrief procedure is in place and detailed in the 2007 Incident Management Handbook .Duty officers and station managers have received training on this procedure.	Yes - inherent risk of significant impact on overall financial standing.	We will review claims made against the Authority (including insurance claims) and assess their potential financial impact. We will then consider whether these have been adequately reflected in the annual accounts and medium term financial planning.	ISA+ requirements on overall financial standing Opinion on the accounts
Environmental issues and sustainability	Appliances now carry environmental protection equipment and protocols are in place to advise the Environment Agency of problems eg oil spillage. Corporate environmental policy and guidelines are to be established.	Yes, recent legislation and an increased interest by society in general for good environmental stewardship, has increased scrutiny in this area.	Covered by new use of resources methodology.	Use of resources KLOE (Managing natural resources)

Appendix 4 – Independence and objectivity

- 1 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.
- 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 and governance committee. The auditor reserves the right, however, to communicate directly with the Authority 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

- The audit and inspection team will maintain knowledge of current issues to inform risk-based audit and inspection through regular liaison with key officers. These meetings will be organised by the Audit Commission and our proposal for this is as follows.

Table 6 Proposed meetings with officers

Authority officers	Audit Commission staff	Timing	Purpose
Chief Fire Officer (TWFR)	District Auditor (DA) Audit Manager (AM) Local Performance Lead (LPL)	At least twice a year	Meet to discuss: <ul style="list-style-type: none"> Audit and Inspection Plan; Audit and inspection Letter; and Plus additional meetings on specific issues as required.
Treasurer (Sunderland City Council)	AM and team leader (TL)	At least quarterly	Meet to discuss: <ul style="list-style-type: none"> audit work plan and fees; use of resources judgements; audit opinion issues and governance report; and Audit and Inspection letter. Plus additional meetings on specific issues as required.
Head of Strategic Services (TWFR)	AM and/or LPL	At least twice a year	Meet to discuss current issues, plus; <ul style="list-style-type: none"> audit work plan; data quality work; and direction of travel assessment.
City Solicitor (Sunderland City Council)	AM and/or TL	At least twice a year,	Update on current legal issues
Head of Finance (TWFR)	AM and/or TL	At least twice a year	Meet to discuss use of resources judgements, plus updates on audit progress and current issues
Service accountant (Sunderland City Council)	AM and/or TL	Weekly during the opinion audit	Discuss progress on opinion audit and any potential amendments to the accounts.
Chief Internal Auditor (at Sunderland City Council)	AM and/or TL	At least twice a year	Update on audit progress and current issues.
Audit and governance Committee	DA and AM, with TL and/or LPL as appropriate	At least twice a year	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.