

**TYNE AND WEAR FIRE AND RESCUE AUTHORITY**

**Item 8**

**MEETING: GOVERNANCE COMMITTEE**

**22 MARCH 2010**

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**SUBJECT: AUDIT COMMISSION – AUDIT OPINION PLAN 2009/2010  
REPORT OF THE CHIEF FIRE OFFICER**

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**1. BACKGROUND**

- 1.1 The Audit Commission has notified the Authority of the work that it is proposing to undertake in respect of the audit of the financial statements for 2009/2010 and sets out the fee for this work.
- 1.2 The attached document advises on the nature of this work together with scale of fee for the 2009/2010 audit and the assumptions that inform this figure. It also identifies the specific areas for the planned audit work based upon a risk assessment process. These areas of work are contained in Table one of the attached report.

**2. Recommendations**

- 2.1 The Committee is requested to note the Audit Commission report in relation to its fee for the work to be undertaken in respect of auditing the financial statements for 2009/2010 and 2008/2009 and the planned areas of work based on the Audit Commission's risk-based approach to audit planning.

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**BACKGROUND PAPERS**

Audit Commission; Audit Opinion Plan 2009/2010

