

TYNE AND WEAR FIRE AND RESCUE AUTHORITY

Item 8

MEETING: GOVERNANCE COMMITTEE

DATE: 21 MARCH 2011

**SUBJECT: AUDIT COMMISSION – AUDIT OPINION PLAN 2010/2011
REPORT OF THE CHIEF FIRE OFFICER AND THE FINANCE OFFICER**

1. INTRODUCTION

- 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, and the value for money conclusion, for 2010/2011.

2. BACKGROUND

- 2.1 The attached document advises on the nature of the work to be undertaken as part of the Audit Opinion Plan 2010/2011 together with the scale of the fee for the audit and the assumptions that inform this figure.
- 2.2 It also identifies the specific areas that will be covered by the planned audit work, based upon a risk assessment process. These areas of work are set out in the attached document.
- 2.3 An officer of the Audit Commission will be in attendance at the Governance Committee meeting in order to outline the content of the Plan and to answer any questions that may arise.

3. RECOMMENDATIONS

- 3.1 The Committee is requested to note the Audit Commission's Opinion Plan report in relation to the work to be undertaken in 2010/2011, based upon the Commission's risk-based approach to audit planning.

BACKGROUND PAPERS

Audit Commission; Audit Opinion Plan 2010/2011

