

Appendix 'Q'

EXTERNAL AND INTERNAL AUDIT ARRANGEMENTS

1. External Audit

1.1 The External Audit of the Authority is provided in accordance with the Audit Commission Act 1998 and the Audit Commission's Audit Code of Practice. The scope of external audit is set out in the provisions of the Audit Commission Act 1998. External Audit for the Authority is provided by :-

RSM Robson Rhodes,
St. George House,
Great George Street,
Leeds
LS1 3DQ
Telephone : 0113 225 4000

1.2 The Partner responsible for the audit of the Authority is Sarah Howard.

1.3 RSM Robson Rhodes operate under the Audit Commission's Code of Audit Practice.

1.4 This Code sets out their responsibilities as :-

- in carrying out audit and inspection duties RSM Robson Rhodes have to comply with the statutory requirements governing them, and in particular:
 - the Audit Commission Act 1998 and the Code of Audit Practice (the Code) with regard to audit; and
 - the Local Government Act 1999 with regard to best value inspection and audit.

1.5 The Code defines auditors' responsibilities in relation to:

- the financial statements of audited bodies; and
- audited bodies' arrangements for securing economy, efficiency and effectiveness in their use of resources. External Auditors are now required to draw a positive conclusion regarding the Council's arrangements for ensuring value for money in its use of resources.

1.6 The External Auditor's Annual Audit and Inspection Letter is presented to the Audit Committee and Cabinet and is available on the Council's website.

2. Internal Audit

2.1 Internal Audit's function is to independently and objectively review, assess, advise and report on management's internal control and governance arrangements to secure the economic, effective and efficient use of resources and assets and in so doing, support senior strategic and operational management to meet their responsibilities and aspirations of the Authority's Mission, Vision, Strategic Goals, Values and Beliefs, particularly in relation to service improvement.

2.2 Internal Audit is provided in accordance with the Accounts and Audit Regulations 2003.

2.3 The Council's Financial Regulations provide the scope for Internal Audit.

2.4 Internal Audit is organisationally part of the Finance Directorate and as such reports to the Executive Director of Finance. The operational head of Internal Audit also has direct access to the Chief Executive and the Chair of the Audit Committee.

2.5 The main contacts for Internal Audit are:-

Mr R J Winter,
Assistant Executive Director of Finance (Internal Audit)
01226 773241

Mr S J Pick,
Executive Director of Finance
01226 773101

2.6 Mr R J Winter, Assistant Executive Director of Finance (Internal Audit) assumes the role of operational head of Internal Audit.