

Audit plan

Merseyside Waste Disposal Authority

Audit 2010/11

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

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Introduction

This plan sets out the audit work that I propose to undertake for the audit of financial statements and the value for money conclusion 2010/11.

1 The plan is based on the Audit Commission's risk-based approach to audit planning. It reflects:

- audit work specified by the Audit Commission for 2010/11;
- current national risks relevant to your local circumstances; and
- your local risks.

2 I will keep my risk assessment up to date as the audit progresses. If there are changes to my risk assessment or changes to the audit fee, I will amend the plan and present the changes to a future Authority meeting.

Responsibilities

The Audit Commission's Statement of Responsibilities of Auditors and of Audited Bodies sets out the respective responsibilities of the auditor and the audited body. The Audit Commission has issued a copy of the Statement to every audited body.

3 The Statement summarises where the different responsibilities of auditors and of the audited body begin and end and I undertake my audit work to meet these responsibilities.

4 I comply with the statutory requirements governing our audit work, in particular:

- the Audit Commission Act 1998; and
- the Code of Audit Practice.

5 My main objective as your appointed auditor is to plan and carry out an efficient audit that meets the requirements of the Code. I recognise that to achieve this objective, we need to work together effectively. We need good communication throughout the year to identify and resolve issues early and be flexible enough to manage developments as they arise. I am committed to promoting productive joint working between my audit team and the Authority.

Fee for the audit

The fee for the audit is £75,000, as indicated in my letter of 30 March 2010. Taking rebates into account, the net fee is £71,453.

6 I wrote to the Director in March 2010 to confirm the audit work planned for 2010/11 and the proposed audit fee. The proposed fee is £75,000. However, the Audit Commission is subsidising the cost of auditing the transition to the introduction of International Financial reporting Standards (IFRS) in 2010/11. A refund of £4,547 towards the fee of £75,000 has already been made to the Authority.

7 In setting the fee, I assumed that:

- the level of risk in auditing the accounts will be broadly consistent with that for 2009/10 other than specific items mentioned below;
- the control environment will remain stable;
- good quality, accurate working papers will be available at the start of the financial statements audit;
- the Authority will supply good quality working papers to support the restatement of 2009/10 balances to comply with IFRS; and
- the Authority will provide complete and materially accurate financial statements.

8 Where these assumptions are not met, I will need to undertake additional work which could result in an increased audit fee. Where this is the case, I will discuss it first with the Director and I will issue supplements to the plan to record any revisions to the risk and the impact on the fee. Further information on the basis for the fee is set out in Appendix 1.

9 The Audit Commission wrote to all audited bodies in August 2010, about its proposed new arrangements for local value for money audit work. This indicated the impact on audit fees for 2010/11 would be considered as part of the Audit Commission's consultation on its work programme and scales of fees for 2011/12, planned for September 2010. In light of the Secretary of State's announcement on the government's intention to abolish the Audit Commission, this consultation (the Consultation) was delayed until December 2010.

Specific actions the Authority could take to reduce its audit fees

10 The Audit Commission requires its auditors to inform audited bodies of specific actions it could take to reduce its audit fees. As in previous years, I will work with staff to identify any specific actions that the Authority could take and to provide ongoing audit support.

Auditors report on the financial statements

I will carry out the audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board (APB).

11 I am required to issue an audit report giving my opinion on whether the accounts give a true and fair view of the financial position of the Authority as at 31 March 2011.

Materiality

12 I will apply the concept of materiality in both planning and performing the audit, in evaluating the effect of any identified misstatements, and in forming my opinion.

Identifying opinion audit risks

13 I need to understand the Authority to identify any risk of material misstatement (whether due to fraud or error) in the financial statements. I do this by:

- identifying the business risks facing the Authority, including assessing your own risk management arrangements;
- considering the Authority 's financial performance;
- assessing internal control – including reviewing the control environment, the IT control environment and Internal Audit; and
- assessing the risk of material misstatement arising from the activities and controls within the Authority's information systems.

Changes to auditing standards

14 My audit of the financial statements is governed by International Standards on Auditing (ISAs). These standards prescribe the basic principles and essential procedures, with the related guidance, which govern my professional conduct as your auditor.

15 In 2009 the auditing professional completed a comprehensive project to improve the clarity of all the ISAs. One of the main objectives of this was to promote greater consistency of application between auditors.

16 The new clarified framework will apply to my audit of your 2010/11 financial statements. Because of the new standards, you can expect to see some changes in the way my audit team delivers your audit and the information they seek from you. The main changes and how they will impact you are summarised in Appendix 2.

Identification of specific risks

I have considered the additional risks that are appropriate to the current opinion audit and have set these out below.

17 I am required by international auditing standards to discuss audit risks with you and to set out how I propose to deal with them. The initial planning work has identified the following risks to my opinion audit. I will review these risks as the audit progresses and communicate any changes to you.

Table 1: **Specific risks**

Specific opinion risks identified

Risk area	Audit response
Transition to international financial reporting standards (IFRS)	I will review the restatement of the 2009/10 accounts under the new IFRS regime. My audit procedures will confirm if the 2010/11 financial statements have been prepared in accordance with IFRS.
Procurement of new waste management contract	I will continue to review the progress of this procurement exercise, including attendance at Authority meetings, review of correspondence and reports, and, meetings with key officers. I will review whether the Authority maintains appropriate arrangements to obtain value for money and accounts for the project in accordance with accounting standards.
Service level agreement (SLA) with St Helens Council	I will review progress on obtaining a formal SLA with St Helens Council for the range of services provided to the Authority.

Testing strategy

On the basis of risks identified above I will produce a testing strategy which will consist of testing key controls and/or substantive tests of transaction streams and material account balances at year-end.

18 I can carry out the testing both before and after the draft financial statements have been produced (pre- and post-statement testing).

19 Wherever possible, I will complete some substantive testing before the financial statements are available for audit in June 2011. I have identified the following areas where substantive testing could be carried out early.

- Review of accounting policies.
- Bank account reconciliation.
- Year-end feeder system control account reconciliations.
- Pension transactions.
- Fixed asset valuations.
- Other material accounting estimates.

20 Wherever possible, I will seek to rely on the work of Internal Audit to help meet my responsibilities.

21 I will also seek to rely on the work of other auditors and experts, as appropriate, to meet my responsibilities. Reliance will be sought in the following areas.

Other auditors:

- the Merseyside Pension Fund auditor for pension scheme accounting entries;
- the auditors of Merseyside Waste Holdings Limited and other subsidiary companies for accounting entries in the Authority's group financial statements; and
- the St Helens Council auditor for assurances on the operation of financial systems managed under the shared services arrangement.

Experts:

- the Actuary for pension fund disclosures;
- the St Helens Council valuer for property valuations and disclosures undertaken by him; and
- other valuers if any valuations of the Authority's properties are undertaken by them during the period.

Value for money conclusion

I am required to give a statutory VFM conclusion on the Authority's arrangements to secure economy, efficiency and effectiveness.

22 This is based on two criteria, specified by the Commission, related to your arrangements for:

- securing financial resilience – focusing on whether the Authority is managing its financial risks to secure a stable financial position for the foreseeable future; and
- challenging how the Authority secures economy, efficiency and effectiveness – focusing on whether the Authority is prioritising its resources within tighter budgets and improving productivity and efficiency.

23 The strategic waste procurement project is the most significant development for the Authority and involves long-term investment. 2010/11 will be a critical year in the procurement as the Authority enters the final period of detailed dialogue with its two partners. The contract is likely to be awarded during 2011/12.

24 My programme of work will include detailed review of the progress of the procurement including attendance at Authority meetings and the scrutiny panel, discussions with officers and review of documentation.

25 My review of financial resilience will include a consideration of the Authority's budget and medium term financial plan, levels of reserves, and the impact the procurement project will have on the Authority's long and short-term resilience.

26 I will plan any additional VFM audit work based on my risk assessment.

Key milestones and deadlines

The Authority is required to prepare the financial statements by 30 June 2011. I am required to complete the audit and issue the opinion and value for money conclusion by 30 September 2011.

27 The key stages in producing and auditing the financial statements are in Table 2.

28 I will agree with you a schedule of working papers required to support the entries in the financial statements. The agreed fee is dependent on the timely receipt of accurate working papers.

29 Every week, during the audit, the audit team will meet with the key contact and review the status of all queries. I can arrange meetings at a different frequency depending on the need and the number of issues arising.

Table 2: **Proposed timetable**

Activity	Date
Control and early substantive testing	February/March 2011
Receipt of accounts	24 June 2011
Sending audit working papers to the auditor	27 June 2011
Start of detailed testing	June/July 2011
Progress meetings during the final audit visit	Weekly
Present report to those charged with governance at the audit committee	23 September 2011
Issue opinion and value for money conclusion	By 30 September 2011

The audit team

Table 3 shows the key members of the audit team for the 2010/11 audit.

Table 3: **Audit team**

Name	Contact details	Responsibilities
Michael Thomas District Auditor	m-thomas@audit-commission.gov.uk 0844 798 7043	Responsible for the overall delivery of the audit including the quality of outputs, signing the opinion and conclusion, and liaison with the Director
Claire Deegan Audit Manager	c-deegan@audit-commission.gov.uk 0844 798 4819	Manages and coordinates the different elements of the audit work. Key point of contact for the Assistance Director (Finance).
Julie Murray Technical Manager	j-murray@audit-commission.gov.uk 0844 798 4928	Provides additional support on the strategic waste procurement project

Independence and objectivity

30 I am not aware of any relationships that may affect the independence and objectivity of the District Auditor and the audit staff, which I am required by auditing and ethical standards to communicate to you.

31 I comply with the ethical standards issued by the APB and with the Commission's requirements in respect of independence and objectivity as summarised in Appendix 3.

Meetings

32 The audit team will ensure we have knowledge of your issues to inform our risk-based audit through regular liaison with key officers. Our proposals are set out in Appendix 4.

Quality of service

33 I aim to provide you with a fully satisfactory audit service. If, however, you are unable to deal with any difficulty through me and my team please contact Chris Westwood, Director of Professional Practice, who will look into any complaint promptly and do what he can to resolve the position. Mr Westwood can be contacted at Audit Practice, Audit Commission, 1st Floor, Millbank Tower, Millbank, London SW1P 4HQ (c-westwood@audit-commission.gov.uk).

34 If you are still not satisfied you may of course take up the matter with the Audit Commission's Complaints Investigation Officer (The Audit Commission, Westward House, Lime Kiln Close, Stoke Gifford, Bristol BS34 8SR).

Planned outputs

35 My team will discuss and agree reports with the right officers before issuing them to the Authority.

Table 4: **Planned outputs**

Planned output	Indicative date
Annual governance report	23 September 2011
Auditor's report giving an opinion on the financial statements	23 September 2011
Final accounts memorandum (if required)	November 2011
Annual audit letter	November 2011

Appendix 1 Basis for fee

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.

The risk assessment process starts with the identification of the significant financial and operational risks applying to the Authority with reference to:

- my cumulative knowledge of the Authority;
 - planning guidance issued by the Audit Commission;
 - the specific results of previous and ongoing audit work;
- interviews with Authority officers; and
- liaison with Internal Audit.

Assumptions

In setting the fee, I have assumed that:

- the level of risk in relation to the audit of the financial statements is not significantly different from that identified for 2009/10;
- the fee for the value for money conclusion is the same as for 2009/10;
- you will inform me of significant developments impacting on the audit;
- Internal Audit meets the appropriate professional standards;
- you provide:
 - good quality working papers and records to support the financial statements by the agreed date;
 - information asked for within agreed timescales;
 - prompt responses to draft reports; and
- there is no allowance for extra work needed to address questions or objections raised by local government electors.

Where these assumptions are not met, I will be required to undertake additional work which is likely to result in an increased audit fee.

Appendix 2 Changes to Auditing standards

As your appointed auditor, the audit of the financial statements I deliver to you, is governed by International Standards on Auditing (ISAs). These standards prescribe the basic principles and essential procedures, with the related guidance, which govern my professional conduct as your auditor.

As with all guidance and frameworks, auditing standards are revised and updated, often in a piecemeal fashion. However, in 2009 the auditing profession completed a comprehensive project to improve the clarity of all the ISAs. This is known as the Clarity Project.

One of the main objectives of the Clarity Project was to promote greater consistency of application between auditors. This has been done by reducing the ambiguity within existing ISAs and improving their overall readability and understandability.

The new clarified framework will apply to my audit of your 2010/11 financial statements. Because of the new standards, you can expect to see some changes in the way my audit team delivers your audit and the information they seek from you. The purpose of this document is to highlight to you the main changes and how they will impact you.

In summary the main changes you will see cover:

- Journals;
- Related Party Transactions;
- Accounting Estimates;
- Reporting deficiencies in internal control; and
- Evaluation of misstatements.

Journals

ISA (UK&I) 330 (The Auditor's response to assessed risks), requires me to review all material year-end adjustment journals. I can do this by using interrogation tools such as CAATs (Computer aided audit techniques), IDEA software or excel, depending on the compatibility of your general ledger software. My Audit Manager will discuss a suitable approach to this work soon.

Related Party Transactions

ISA (UK&I) 550 (Related parties) requires me to review your procedures for identifying related party transactions and obtain an understanding of the controls that you have established to identify such transactions. I will also review minutes and correspondence for evidence of related party transactions and carry out testing to ensure the related party transaction disclosures you make in the financial statements are complete and accurate.

Accounting Estimates

ISA (UK&I) 540 (Auditing Accounting Estimates, Including Fair Value Accounting Estimates, And Related Disclosures) requires me to look at your accounting estimates in detail. As part of my audit I will request a list of these from you. I will need to know in particular:

- the process you use to make your accounting estimates;
- the process you use to identify them;
- whether you use an expert to help you in making the accounting estimates;
- whether any alternative estimates have been discussed and why they have been rejected;
- how you assess the degree of estimation uncertainty (this is the uncertainty arising because the estimate cannot be precise or exact) ;
and
- the prior year's accounting estimates outcomes, and whether there has been a change in the method of calculation for the current year.

Deficiencies in internal control

ISA (UK&I) 265 (Communicating Deficiencies In Internal Control To Those Charged With Governance And Management) is a new standard.

If I identify a deficiency in any of your internal controls during the audit, I will undertake more audit testing to decide whether the deficiency is significant. If I decide the deficiency is significant, I will report it in writing to your Audit and Governance Committee as those charged with governance.

Evaluation of misstatements

ISA (UK&I) 450 (Evaluation of misstatements identified during the audit) requires me to evaluate the effect of identified misstatements on the audit and of uncorrected misstatements, if any, on the financial statements. I will also communicate to you the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, balances or disclosures, and the financial statements as a whole.

When determining whether uncorrected misstatements are material, I am now required to consider the effect of uncorrected misstatements related to prior periods.

Appendix 3 Independence and objectivity

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 the 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).

The main requirements of the Code of Audit Practice, Standing Guidance for Auditors and the standards are summarised below.

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.

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 Authority.

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.

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 seven years, with additional safeguards in the last two 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 4 Working together

Meetings

The audit team will ensure we have knowledge of your issues to inform our risk-based audit through regular liaison with key officers.

My proposal for the meetings is as follows.

Table 5: **Proposed meetings with officers**

Authority officers	Audit Commission staff	Timing	Purpose
Director	District Auditor (DA), Audit Manager (AM) and Technical Manager (TM)	Quarterly	General update plus specific discussions on the procurement project. Also discussion of the audit plan, accounts progress and annual governance report
Assistant Director (Finance)	DA and AM (and team leader (TL) as appropriate)	At least quarterly	Update on audit issues
Authority	DA and AM, (with TM as appropriate)	As determined by the Committee	Formal reporting of: <ul style="list-style-type: none"> ■ Audit Plan; ■ Annual governance report; and ■ Other issues as appropriate.

Sustainability

36 The Audit Commission is committed to promoting sustainability in our working practices and I will actively consider opportunities to reduce our impact on the environment. This will include:

- reducing paper flow by encouraging you to submit documentation and working papers electronically;
- use of video and telephone conferencing for meetings as appropriate; and
- reducing travel.

Appendix 5 Glossary

Annual audit letter

Report issued by the auditor to an audited body that summarises the audit work carried out in the period, auditors' opinions or conclusions (where appropriate) and significant issues arising from auditors' work.

Audit of the accounts

The audit of the accounts of an audited body comprises all work carried out by auditors in accordance with the Code to meet their statutory responsibilities under the Audit Commission Act 1998.

Audited body

A body to which the Audit Commission is responsible for appointing the external auditor, comprising both the members of the body and its management (the senior officers of the body). Those charged with governance are the members of the audited body. (See also 'Members' and 'Those charged with governance'.)

Auditing Practices Board (APB)

The body responsible in the UK for issuing auditing standards, ethical standards and other guidance to auditors. Its objectives are to establish high standards of auditing that meet the developing needs of users of financial information and to ensure public confidence in the auditing process.

Auditing standards

Pronouncements of the APB, which contain basic principles and essential procedures with which auditors are required to comply, except where otherwise stated in the auditing standard concerned.

Auditor(s)

Auditors appointed by the Audit Commission.

Code (the)

The Code of Audit Practice.

Commission (the)

The Audit Commission for Local Authorities and the National Health Service in England.

Ethical Standards

Pronouncements of the APB that contain basic principles that apply to the conduct of audits and with which auditors are required to comply, except where otherwise stated in the standard concerned.

Financial statements

The annual statement of accounts or accounting statements that audited bodies are required to prepare, which summarise the accounts of the audited body, in accordance with regulations and proper practices in relation to accounts.

Internal control

The whole system of controls, financial and otherwise, that is established in order to provide reasonable assurance of effective and efficient operations, internal financial control and compliance with laws and regulations.

Materiality (and significance)

The APB defines this concept as ‘an expression of the relative significance or importance of a particular matter in the context of the financial statements as a whole. A matter is material if its omission would reasonably influence the decisions of an addressee of the auditor’s report; likewise a misstatement is material if it would have a similar influence. Materiality may also be considered in the context of any individual primary statement within the financial statements or of individual items included in them. Materiality is not capable of general mathematical definition, as it has both qualitative and quantitative aspects’.

The term ‘materiality’ applies only in relation to the financial statements. Auditors appointed by the Commission have responsibilities and duties under statute, in addition to their responsibility to give an opinion on the financial statements, which do not necessarily affect their opinion on the financial statements.

The concept of ‘significance’ applies to these wider responsibilities and auditors adopt a level of significance that may differ from the materiality level applied to their audit in relation to the financial statements.

Significance has both qualitative and quantitative aspects.

Members

The elected, or appointed, members of local government bodies who are responsible for the overall direction and control of the audited body. (See also ‘Those charged with governance’ and ‘Audited body’.)

Regularity (of expenditure and income)

Whether, subject to the concept of materiality, the expenditure and income of the audited body have been applied for the purposes intended by parliament, and whether they conform with the authorities that govern them.

Remuneration report

Audited bodies are required to produce, and publish with the financial statements, a remuneration report that discloses the salary and pension entitlements of senior managers.

Statement on internal control/Annual Governance Statement

Local government bodies are required to publish a statement on internal control (SIC) with their financial statements (or with their accounting statements in the case of small bodies). The disclosures in the SIC are supported and evidenced by the body's assurance framework. At local authorities the SIC is known as the Annual Governance Statement and is prepared in accordance with guidance issued by CIPFA.

Those charged with governance

Those charged with governance are defined in auditing standards as 'those persons entrusted with the supervision, control and direction of an entity'.

In local government bodies, those charged with governance, for the purpose of complying with auditing standards, are:

- for local authorities – the full council, audit committee (where established) or any other committee with delegated responsibility for approval of the financial statements;
- for police or fire authorities – the full authority, audit committee (where established) or other committee with delegated responsibility for approval of the financial statements;
- for local probation boards and trusts – the board or audit committee; and
- for other local government bodies – the full authority or board or council, audit committee (where established) or any other committee with delegated responsibility for approval of the financial statements

Audit committees are not mandatory for local government bodies, other than police authorities and local probation trusts. Other bodies are expected to put in place proper arrangements to allow those charged with governance to discuss audit matters with both internal and external auditors. Auditors should satisfy themselves that these matters, and auditors' reports, are considered at the level within the audited body that they consider to be most appropriate.

Whole of Government Accounts

The Whole of Government Accounts initiative is to produce a set of consolidated financial accounts for the entire UK public sector on commercial accounting principles. Local government bodies, other than probation boards and trusts, are required to submit a consolidation pack to the department for Communities and Local Government which is based on, but separate from, their statutory accounts.

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- any director/member or officer in their individual capacity; or
- any third party.



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