

29	<p>Reporting • timeliness of reports and presentations (including discussion drafts); • practicality and constructiveness of recommendations; • contribution to improving the control environment; • improvement achieved following the audit; • standard of written reports and presentations; • approach to follow up (by auditor and the audited body) to consider improvement/impact.</p>	<p>Audit Commission reports are presented as necessary at appropriate points during the financial year.</p> <p>The committee feels that the recommendations made are practical, positive and useful in assisting both the authority and management in the discharge of their responsibilities for ensuring a robust control environment.</p> <p>However it is concerned that the use of resources scoring was unduly deflated due to the relatively short period for which the Audit Committee has been embedded. It is hoped that now the committee has been operational since January 2008, this does not arise again in the next year's assessment.</p> <p>Reports are generally concise and accurate although the committee feels that improvements could be made in explanations for administrative delays.</p> <p>Follow-up procedures are robust and in accordance with modern practice</p>
30	<p>Overall</p> <ul style="list-style-type: none"> • what the auditor has done well; • the key areas where the auditor has made a positive impact; • what the auditor might do to improve the local audit and its impact; • what the audited body could do to improve the audit; • the adequacy of communication and consultation as audit work progresses; • whether the work of external audit is completed within agreed deadlines; • consideration of whether the audit plan has been achieved within the agreed fee. 	<p>The external auditor has made a significant contribution to the control environment and the production of financial reports which give a true and fair view of the financial position of the service.</p> <p>The committee feels that the local audit might be improved by a greater focus on the materiality and practicality of recommended accounting adjustments. In addition it is concerned that there has been a lack of continuity of staffing at a high level from within the Audit Commission over the last 12 months, which could if continued lead to a lack of a consistent approach.</p> <p>For its part, the committee needs to ensure that management give due attention to agreed adjustments and that control measures are implemented in a timely fashion.</p> <p>Communication to the committee as the audit progresses is satisfactory.</p> <p>The committee is happy that the Audit Commission meets agreed deadlines and fee levels.</p>