

Torbay Council

Reports issued by the Audit Commission since last meeting

- Unqualified opinion and VFM conclusion on the 2009/10 accounts
- Audit of the financial statements - detailed report (to follow)
- Annual audit letter 2009/10 (to follow)

Work in progress

- Audit of government grant claims
- Review of progress in preparing for IFRS (ongoing)
- Detailed planning and preliminary work on the 2010/11 audit

Audit Commission events and national reports

- 16 September – The AC produced a new finance improvement tool designed to help councils respond to the financial impact of an ageing population. The tool is based on the areas for challenge and review identified in *Under Pressure: Tackling the Financial Challenge for Councils of an Ageing Population*. It should help councils to assess their approach to the financial challenges of an ageing population and identify scope for improvement. It is designed to be completed by a group of key people including the director of finance, the council's lead officer on older people, heads of services and commissioners.
- 8 September – The AC published a paper *Strategic Financial Management in Councils: Delivering services with a reduced income* which offers practical help to councillors and senior managers as they face severe social and financial challenges. They can use the paper's checklist to evaluate their current approach to financial management and there is also a self-assessment questionnaire.
- 4 October - A new AC IFRS briefing paper drew upon the survey completed in July 2010 by auditors on local government's progress on transition to IFRS. The report concluded that, generally, good progress had been made by local government bodies between November 2009 and July 2010.
- 27 October - The AC published *Protecting the Public Purse: Fighting Fraud Against Local Government and Local Taxpayers*. In this report the AC described what has happened in the field of fraud detection and prevention since 2009 and set out the findings from a recent fraud survey. The report highlights a number of particular fraud risks and urges local councils and related bodies to focus on them. The report also describes the action taken by some authorities to tackle fraud and provides links to tools to help authorities improve their counter-fraud defences. An updated checklist gives organisations providing public services another opportunity to consider how effective they are at responding to the risk of fraud.
- 28 October – The AC published *Financial Management of Personal Budgets* that looks at the progress councils are making towards people taking control of their own social care funding. Personal budgets allow those in receipt of an adult social care support plan, or their carers, to decide how best to spend their own allocated budget. They bring flexibility, choice and control. The report shows councils are facing major challenges in getting their financial arrangements right. Some councils are lagging behind and are not on course to meet national plans. Another area of concern is that councils have less well-developed personal budget approaches for people with mental healthcare needs. The report provides helpful self-assessment checklists to measure progress and highlight areas for improvement.

- 29 October – The AC published *Reporting on Operating Segments*, the latest technical briefing paper in our series on implementing International Financial Reporting Standards (IFRS) in local government.
- 3 November - Two new AC briefings for schools and colleges highlight the roles those institutions can play in helping to stop young people becoming NEET (not in employment education or training). The Commission's report *Against the Odds* raised the broader issue of NEETs. These new briefings include local case-studies and a set of self-assessment questions to assess and improve a school or college's performance in preventing young people becoming NEET.

The documents referred to above are available from the Audit Commission website:
www.audit-commission.gov.uk

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