

Employment Panel Information

Date Vacant	Post Ref	Post Designation	Grade	Division	Reason for Vacancy
Feb 2010	CT037	Auditor	8	Financial Services	Retirement

Background

The Audit team establishment consists of the Audit and Risk Manager and 3 FTE of auditors.

Post 1 (CT038) is filled by two part time auditors

Post 2 (CT036) is held by an auditor who is due to return from maternity in July on a half time basis

Post 3 (CT037) is now vacant following a retirement in February.

In addition there is a contract with Deloitte, a large national audit company, to provide computer audit and, if required, general audits.

During the current and past maternities some of the salary savings have been used to fund general audits from Deloitte to ensure that, as far as possible, the approved audit plan is delivered each year.

Each year's audit plan is based on a review of the Council's total need for audit coverage which is then apportioned over a 4 year period. Corporate Governance Panel are invited to comment on the proposal and then the Director of Commerce and Technology will approve the plan. In doing this he is complying with his statutory requirement under S151 of the Local Government Act 1972 for ensuring the "proper administration of the financial affairs" of the Council.

The audit programme is also a key element in the provision of the Audit Manager's annual opinion to the Corporate Governance Panel and the completion of the Council's annual Corporate Governance Statement.

Proposal

Given the Council's financial position, the Council's audit coverage requirement has been re-examined in order to determine whether this current vacancy needs to be filled. It has been possible due to a combination of reduced risks in some areas and consolidation of some audits to reduce the need by 6%.

At the same time there have been regular training opportunities to ensure that the auditors maintain their high levels of productivity.

Any proposal needs to take account of the fact that the Council's external auditors are changing from Grant Thornton to PricewaterhouseCoopers for the 2010/11 financial year. Different audit firms have varying expectations on the amount and type of internal audit work that will be undertaken to support their work.

It is therefore proposed:

- that the vacant post (Post 3) be filled on 80% basis with an experienced auditor or, if this is not possible, a full time trainee auditor at a similar cost.
- that, until the expectations of the new external auditors are clearer and the impact on the audit plan clarified, the remainder of Post 3 and its related funding be retained.
- that half of post 2 be deleted from the establishment and its funding given up from August 2010 (the start of the new audit year).

This request has been discussed with and is supported by Councillor Rogers, the Executive Councillor for Finance.