

**WIRRAL COUNCIL**

**AUDIT AND RISK MANAGEMENT COMMITTEE**

**29 JUNE 2009**

**REPORT OF THE DIRECTOR OF FINANCE**

**STATEMENT OF RESPONSIBILITIES OF AUDITORS**

**1. EXECUTIVE SUMMARY**

- 1.1. Attached is an updated version of the Audit Commission Statement of Responsibilities of Auditors and of Audited Bodies. The Audit Commission has requested that this document be presented to this Committee.

**2. BACKGROUND**

- 2.1. The Audit Commission Statement of Responsibilities of Auditors and of Audited Bodies has been updated. The new statement is effective from 1 April 2008 and will apply from the 2008/09 audits. It reflects changes in the auditing regime and clarifies the responsibilities of auditors and audited bodies in certain areas, including pension funds, charitable funds, data quality and the electronic publication of the financial statements.

**3. FINANCIAL IMPLICATIONS**

- 3.1. There are no financial implications.

**4. STAFFING IMPLICATIONS**

- 4.1. There are no staffing implications

**5. EQUAL OPPORTUNITY IMPLICATIONS**

- 5.1. There are no equal opportunity implications.

**6. HUMAN RIGHTS IMPLICATIONS**

- 6.1. There are no human rights implications.

**7. LOCAL MEMBER SUPPORT IMPLICATIONS**

- 7.1. There are no Member support implications.

**8. LOCAL AGENDA 21 IMPLICATIONS**

- 8.1. There are no agenda 21 implications.

**9. PLANNING IMPLICATIONS**

9.1. There are no planning implications.

**10. BACKGROUND PAPERS**

10.1. Statement of Responsibilities of Auditors and of Audited Bodies – Audit Commission - April 2008.

**11. RECOMMENDATION**

11.1 That the report be noted.

IAN COLEMAN  
DIRECTOR OF FINANCE.

FNCE/116/09