

**Report to:** Audit Committee  
**Date of meeting:** 13th January 2010  
**Report of:** Head of Strategic Finance  
**Title:** Accounts Audit Plan 2009/2010

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1.0 **SUMMARY**

1.1 This report provides the external auditor, Grant Thornton's, Audit Plan for 2009/10. Representatives of Grant Thornton will be in attendance at the Audit Committee to provide any further information.

2.0 **RECOMMENDATIONS**

2.1 To consider and approve the Accounts Audit Plan for 2009/10.

**Contact Officer:**

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4.0 **IMPLICATIONS**

4.1 **Financial**

4.1.1 The Head of Strategic Finance comments that provision has been made within the revenue estimates to meet all external audit costs relating to the Accounts Audit Plan for 2009/2010.

4.2 **Legal Issues** (Monitoring Officer)

4.2.1 The Head of Legal and Property Services comments that there are no direct legal implications arising out of this report.

4.3 **Potential Risks**

4.3.1	<b>Potential Risk</b>	<b>Likelihood</b>	<b>Impact</b>	<b>Overall Score</b>
	<i>That deadlines within the Audit Plan will not be achieved.</i>	2	3	6
	<i>That Internal Audit will not provide Necessary back up to support the External auditor's work.</i>	2	3	6

Background Papers: None

File Reference: None