

**COMMITTEE:**                   **AUDIT AND GOVERNANCE**

**DATE:**                       **15 DECEMBER 2010**

**SUBJECT:**                   **EXTERNAL AUDIT REPORT ON USE OF  
RESOURCES**

**REPORT BY:**               **HEAD OF CORPORATE FINANCE**

**CONTACT OFFICER:**      **DAVE KEMPSON 01582 646087**

**IMPLICATIONS:**

<b>LEGAL</b>		<b>COMMUNITY SAFETY</b>
<b>EQUALITIES</b>		<b>ENVIRONMENT</b>
<b>FINANCIAL</b>	✓	<b>CONSULTATIONS</b>
<b>STAFFING</b>		<b>OTHER</b>

**WARDS AFFECTED: All**

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**PURPOSE**

1. To report to Committee the Auditor's Use of Resources report.

**RECOMMENDATION(S)**

2. **Audit and Governance Committee is recommended to note the report and support the management responses to the recommendations.**

**BACKGROUND**

3. The Auditors' report sets out the background and context.

## **REPORT**

4. The formal Use of Resources assessment was abolished by the Government after the work for 2010 had been done. It does however feed into the value for money judgement which the auditors are still required to make.

## **PROPOSAL/OPTION**

5. The proposal is to agree the management response to the audit recommendations subject to there being a clear response being brought to the meeting relating to the capital programme proposals.

## **FINANCIAL IMPLICATIONS**

6. Implementation of the recommendations should be part of the continuous improvement of the financial management of the authority.

## **LEGAL IMPLICATIONS**

7. There are no legal implications. This has been agreed with Richard Stevens, Head of Legal Services on 30 November 2010.

## **APPENDIX**

Appendix A – Use of Resources Report.

## **LIST OF BACKGROUND PAPERS** **LOCAL GOVERNMENT ACT 1972, SECTION 100D**

External Auditor's Report to 22 September Meeting:  
<http://agendas.luton.gov.uk/cmiswebpublic/Binary.ashx?Document=18380>