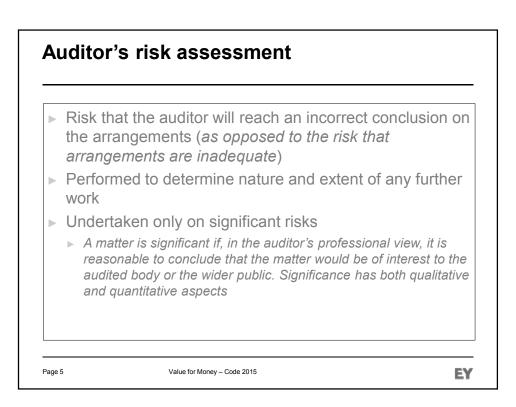
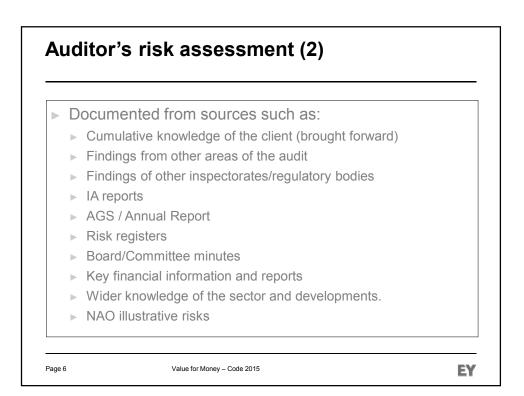
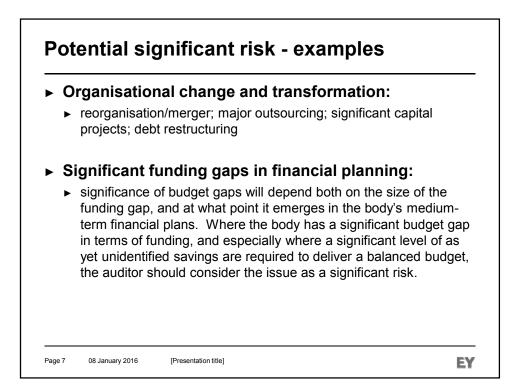
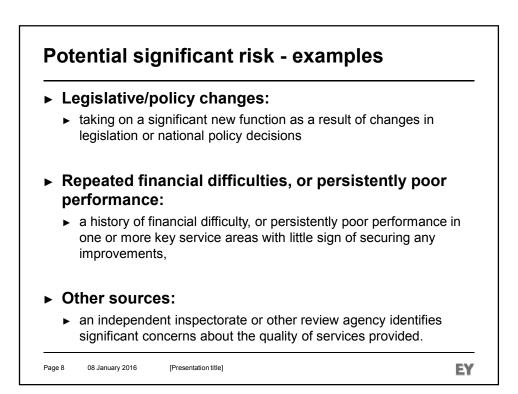


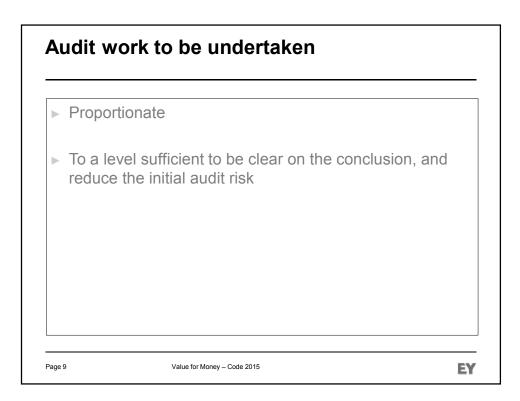
decision making sound governance   Understanding and using appropriate and reliable financial and performance information (including, where relevant, information from regulatory/monitoring bodies) to support informed decision making and performance management   Reliable and timely financial reporting that supports the delivery of strategic priorities   Managing risks effectively and maintaining a sound system of internal control   Sustainable resource deployment Planning finances effectively to support the sustainable delivery of strategic priorities and maintain statutory functions   Managing and utilising assets effectively to support the delivery of strategic priorities   Planning, organising and developing the workforce effectively to deliver strategic priorities other third   Working with partners and other third Working with third parties effectively to deliver strategic priorities				
decision making Noting in the partners and governance Sound governance   Understanding and using appropriate and reliable financial and performance information (including, where relevant, information from regulatory/monitoring bodies) to support informed decision making and performance management   Reliable and timely financial reporting that supports the delivery of strategic priorities   Managing risks effectively and maintaining a sound system of internal control   Sustainable resource deployment Planning finances effectively to support the sustainable delivery of strategic priorities and maintain statutory functions   Managing and utilising assets effectively to support the delivery of strategic priorities   Planning, organising and developing the workforce effectively to deliver strategic priorities   Working with partners and other third Working with third parties effectively to deliver strategic priorities	Sub-Criteria	Proper Arrangements		
Understanding and using appropriate and reliable financial and performance information (including, where relevant, information from regulatory/monitoring bodies) to support informed decision making and performance management Reliable and timely financial reporting that supports the delivery of strategic priorities Managing risks effectively and maintaining a sound system of internal control Planning finances effectively to support the sustainable delivery of strategic priorities and maintain statutory functions Managing and utilising assets effectively to support the delivery of strategic priorities Planning, organising and developing the workforce effectively to deliver strategic priorities working with other third	decision	Acting in the public interest, through demonstrating and applying the principles and values of sound governance		
Sustainable resource deployment Planning finances effectively and maintaining a sound system of internal control   Sustainable resource deployment Planning finances effectively to support the sustainable delivery of strategic priorities and maintain statutory functions   Managing and utilising assets effectively to support the delivery of strategic priorities   Planning, organising and developing the workforce effectively to deliver strategic priorities   Working with partners and other third   Commissioning sources effectively to support the delivery of strategic priorities	making			
Sustainable resource deployment Planning finances effectively to support the sustainable delivery of strategic priorities and maintain statutory functions   Managing and utilising assets effectively to support the delivery of strategic priorities   Planning, organising and developing the workforce effectively to deliver strategic priorities   Working with partners and other third   Commissioning services effectively to support the delivery of strategic priorities		Reliable and timely financial reporting that supports the delivery of strategic priorities		
resource maintain statutory functions   Managing and utilising assets effectively to support the delivery of strategic priorities   Planning, organising and developing the workforce effectively to deliver strategic priorities   Working with partners and other third   Commissioning services effectively to support the delivery of strategic priorities		Managing risks effectively and maintaining a sound system of internal control		
Working with partners and other third   Working sith third parties effectively to deliver strategic priorities	resource	Planning finances effectively to support the sustainable delivery of strategic priorities and maintain statutory functions		
Working with partners and other third   Working with third parties effectively to deliver strategic priorities     Commissioning services effectively to support the delivery of strategic priorities		Managing and utilising assets effectively to support the delivery of strategic priorities		
partners and other third		Planning, organising and developing the workforce effectively to deliver strategic priorities		
Commissioning sonvices effectively to support the delivery of strategic priorities		Working with third parties effectively to deliver strategic priorities		
parties continues of these checkively to support the delivery of strategic phontes	other third parties	Commissioning services effectively to support the delivery of strategic priorities		



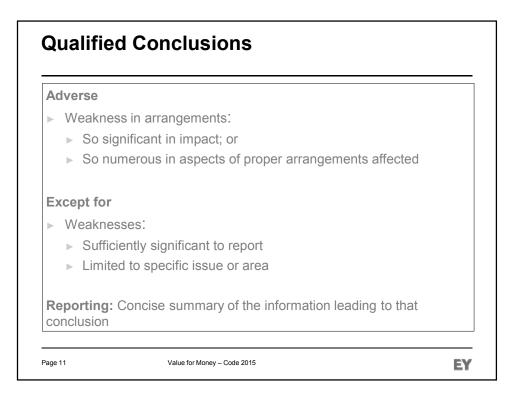


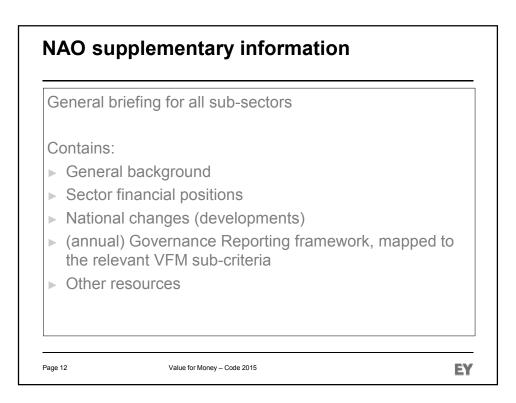






Re	eporting
	Audit Plan – risk assessment
	ISA260 – completion of fieldwork, results of work and proposed conclusion
	Auditor's report – conclusion (by exception)
	Annual Audit Letter –key findings and conclusion
	Also may need to consider wider reporting arrangements
Page	10 Value for Money – Code 2015





Item	Location
Local Audit & Accountability Act 2014	http://www.legislation.gov.uk/
NAO	http://www.nao.org.uk/
Code of Audit Practice	http://www.nao.org.uk/code-audit- practice/wp- content/uploads/sites/29/2015/03/Final- Code-of-Audit-Practice.pdf
Guidance and information for auditors	https://www.nao.org.uk/code-audit- practice/guidance-and-information-for- auditors/