



IGH Public Sector

**Progress statement as at 30 November 2007 for the external
audit programme 2007/2008**

Report to Bury MBC Audit Committee

Date: 30 November 2007

AUDIT

External Audit Progress Statement

Work description	Work due by	Comment on progress
Service Prioritisation Review	January 2008	The key areas of work are around the operation of the Priority Investment Reserve and how resources have been realigned within services. Work is ongoing, with relevant officers meeting the auditor undertaking the review.
Alternative Service Provision - Corporate and Transactional Services	Ongoing	We are reviewing progress on an ongoing basis and will comment on the Council's arrangements to ensure resources are being used appropriately around securing the planned benefits of possible alternative service provision.
Local Area Agreement Review	December 2007	The key areas of work are around the governance and financial areas of the agreement. A report is being drafted and will be taken to the next Audit Committee.
Capital Projects	March 2008	Some work has been undertaken as part of the Use of Resources scored judgements. Further work will be discussed with officers during December 2007 and January 2008.
Social Needs Transport Review	December 2007	Terms of reference have been agreed and work has started on this review. A report is being drafted for the first stage of this review and will be taken to the next Audit Committee.

External Audit Progress Statement (continued)

Work description (continued)	Work due by	Comment on progress
Financial Statements	30 September 2008.	Our planning and interim audit work to review the systems that underpin the financial statements will begin in January 2008 and continue into May 2008. Our Final Accounts audit work will begin in July 2008.
Use of Resources Judgement	To be confirmed by the Audit Commission.	Our Use of Resources Assessment will cover the financial year 2007/08. Work is expected to commence from April 2008, however precise timescales are to be confirmed by the Audit Commission.
CPA Specified Indicators	To be confirmed by the Audit Commission	This work is specified by the Audit Commission and usually commences towards the end of the financial year. We expect work to begin in February/March 2008.
Assurance Framework	30 September 2008.	This is to be completed as part of our 2007/2008 Financial Statements audit.
Best Value Performance Plan (BVPP)	31 December 2007	An unqualified opinion will be issued on the Council's BVPP.