



IGH Public Sector

Progress statement for the external audit programme 2009/2010

Report to Bury MBC Audit Committee

Date: December 2009

AUDIT

External Audit Progress Statement

| Work description | Work due by | Comment on progress |
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| Responding to the recession | September 2010 | This has been combined with the piece of work on medium to long term financial planning. |
| Medium to Long term financial planning | September 2010 | Terms of reference had been drafted and agreed for this review. However, since the above review (Responding to the recession) is now included in this review – the terms of reference are being reviewed. |
| Commissioning arrangement review | September 2010 | Our findings from the Team Bury commissioning review from the 2007/08 audit plan, will be used to inform the scope of this review. |
| Financial Statements | September 2010. | Our planning work is due to commence in December 2009. Our controls work is typically undertaken in March to April 2010. Our final audit will commence from July 2010. We will be required to provide an opinion by 30 September 2010. |
| Use of Resources Judgement | Indicative judgements to the Audit Commission – 21 April 2010. Final judgements to the Audit Commission – 30 July 2010. | We have already begun discussions with officers on how we plan to collect and review evidence for the different Key Lines of Enquiry (KLOEs) for this assessment. |
| Governance Statement. | September 2010. | This is completed as part of our financial statements audit. |