



Public Sector

Progress statement for the external audit programme 2009/10

Report to Bury MBC Audit Committee

Date: 22 June 2010

AUDIT

External Audit Progress Statement

Work description	Work due by	Comment on progress
Medium to Long term financial planning (incorporating Responding to the recession)	September 2010	Terms of reference for this review have been agreed. Our work commenced in February 2010. We have requested a number of documents from officers to support the review and are currently awaiting receipt of these documents so that we can progress our work.
Commissioning arrangement review	Not applicable	From discussions with the Director of Finance and E-Government and taking into account the results of the recently completed commissioning review (from the 2007/08 audit plan), it was agreed that this was no longer a significant risk for the Council. This piece of work has been removed from the 2009/10 audit plan and the audit fee reduced accordingly.
Financial Statements	September 2010	We have now undertaken our planning and interim controls work. There were no significant issues arising from this work. Our final audit will commence early in July 2010. We will be required to provide an opinion by 30 September 2010.
Use of Resources judgement	Not applicable	Following the Coalition Government's announcement, in late May, to abolish Comprehensive Area Assessment (CAA), we are no longer required to issue a Use of Resources judgement. However, the work we have done to date will be used to inform our value for money (VFM) conclusion, as required under the statutory Code of Audit Practice. In addition, we will also be carrying out data quality spot checks over the coming months to further evidence our VFM conclusion.
Governance statement	September 2010	This is completed as part of our financial statements audit.