



Public Sector

## **Progress statement for the external audit programme 2010/11**

Report to Bury MBC Audit Committee

22 February 2011

**AUDIT**

# External Audit Progress Statement

Work description	Work due by	Comment on progress
Financial Statements	September 2011	<p>Our detailed audit plan is contained on this Audit Committee agenda.</p> <p>The audit of the 2009/10 restated balance sheet, for IFRS purposes, has been delayed as the Council has not yet processed this onto the general ledger, due to a system upgrade. Initially, this work was scheduled to take place in December and January. We are now due to undertake this work during the week commencing 7 March 2011.</p> <p><i>Our Report to those Charged with Governance (ISA 260), detailing our audit findings, will be presented to the Audit Committee before the end of September 2011.</i></p>
Value for Money conclusion	September 2011	<p>Our Value for Money conclusion will be supported by a risk based approach to assessing the Council's use of resources. This revised approach replaces the full use of resources assessment that was scrapped in May 2010.</p> <p>Further details of our approach will be provided to the Director of Finance and E-Government in the coming weeks.</p> <p>We will report on the Council's efficiency, economy and effectiveness in its use of resources by the end of September 2011.</p>
Governance statement	September 2011	This is completed as part of our financial statements audit.