



Public Sector

Progress statement for the external audit programme 2011/12

Report to Bury MBC Audit Committee

6 December 2011

AUDIT

External Audit Progress Statement

Work description	Work due by	Comment on progress
Financial Statements	September 2012	<p>Our detailed audit plan will be presented to the Audit Committee in February 2012. This will provide information on our audit approach, any financial statement risks we have identified and how we plan to address the risks through our audit work.</p> <p>Our planning work is due to commence in December 2011 and we will use the results of this work to inform our audit plan report, described above.</p> <p>Our <i>Report to those Charged with Governance</i> (ISA 260), detailing our audit findings, will be presented to the Audit Committee. This is likely to be before the end of August 2012.</p>
Value for Money conclusion	September 2012	<p>Our Value for Money (VFM) audit plan will be presented to the Audit Committee in February 2012, alongside the detailed financial statements audit plan.</p> <p>Over the next few months we will undertake a risk assessment to enable us to focus our work on significant VFM risks.</p>