



Public Sector

Progress statement for the external audit programme 2011/12

Report to Bury MBC Audit Committee

6 February 2012

AUDIT

External Audit Progress Statement

Work description	Work due by	Comment on progress
Financial Statements	September 2012	<p>We carried out planning work during December 2011 and we have used the results of this work to inform our detailed audit plan, as presented at this meeting. Our audit plan provides 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><i>Our Report to those Charged with Governance (ISA 260), detailing our audit findings, will be presented to the Audit Committee. This is likely to be before the end of August 2012.</i></p>
Value for Money conclusion	September 2012	<p>Our Value for Money (VFM) audit plan has been presented to Audit Committee, 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>