



Public Sector

## **Progress statement for the external audit programme 2011/12**

Report to Bury MBC Audit Committee

26 June 2012

**AUDIT**

# External Audit Progress Statement

Work description	Work due by	Comment on progress
Financial Statements	September 2012	<p>We have now completed our controls testing, through our reliance on Internal Audit's work and additional testing performed by us on the year end controls. Our controls testing allows us to reduce the amount of detailed substantive testing during the financial statements audit.</p> <p>Our final audit will commence at the beginning of July.</p> <p>Our <i>Report to those Charged with Governance</i> (ISA 260), detailing our audit findings, will be presented to the Audit Committee during August 2012.</p>
Value for Money conclusion	September 2012	<p>We have completed our initial risk assessment of value for money within the Authority. Further work on the Value for Money conclusion will be performed alongside the financial statements audit.</p> <p>Findings from this work will be presented in our ISA 260 report.</p>