



Public Sector

Progress statement for the external audit programme 2012/13

Report to Bury MBC Audit Committee

5 February 2013

AUDIT

External Audit Progress Statement

Work description	Work due by	Comment on progress
Financial Statements	September 2013	<p>We carried out planning work during December 2012 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. As in previous years, this is likely to be before the end of August 2013.</i></p>
Value for Money conclusion	September 2013	<p>Our approach to the Value for Money (VFM) audit is included in the Audit Plan presented to Audit Committee.</p> <p>Over the next few months we will undertake a risk-focused review your arrangements to secure value for money and ensure financial resilience.</p>