



Public Sector

Progress statement for the external audit programme 2013/14

Report to Bury MBC Audit Committee

03 March 2014

AUDIT

External Audit Progress Statement

Work description	Work due by	Comment on progress
Financial Statements	July 2014	<p>We carried out planning work during December 2013 and January 2014 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 in July 2014.</i></p>
Value for Money conclusion	July 2014	<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>