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# Progress report



## External audit progress report – September 2014

This document provides the audit committee with a high level overview on progress in delivering our responsibilities as your external auditors.

At the end of each stage of the audit we issue certain deliverables, including reports and opinions.

Area of responsibility	Commentary
<b>Financial statements</b>	<p>Our work on the financial statements for 13/14 is now complete. Full details of our findings from this work are contained in the ISA 260 <i>Report to those charged with governance</i>, which was presented at the last Audit Committee.</p> <p>For 14/15, our detailed audit plan will be presented to the next Audit Committee in December. This will provide details on our audit approach, any risks we have identified and how we plan to address these through our audit work.</p>
<b>Value for Money</b>	<p>Our work on the 13/14 VFM opinion has now concluded. Details of our findings are contained within the ISA 260 <i>Report to those charged with governance</i> which was presented at the previous Audit Committee.</p>
<b>Certification of claims and returns</b>	<p>Our certification of claims and returns work has commenced for 13/14. In 13/14 we are required to provide assurance on three claims and returns; Housing Benefit, Pooling of Housing Capital Receipts and Teachers' Pension Return.</p> <p>Details of our findings will be presented to the Audit Committee once this work is complete.</p>



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