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Progress report

Bury Metropolitan Borough Council



External audit progress report – December 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
Financial statements	<p>Our work on the financial statements and Value for Money for 13/14 is now complete. Our <i>Annual Audit Letter</i> details the key outcomes of this work. Our work on the financial statements for 14/15 has commenced and we have held initial planning meetings with senior management.</p> <p>For 14/15, our detailed audit plan will be released to the Audit Committee members in January and presented at the next audit committee. 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>
Certification of claims and returns	<p>Our certification of claims and returns work is nearing completion 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. For 13/14, the Teachers Pensions return, previously certified under the Audit Commission's arrangements, is now certified under the Teachers Pension Agency arrangements. We have engaged separately with the Council to perform this work.</p> <p>Our <i>Grant Certification report</i> in relation to the Audit Commission returns will be released to the Audit Committee members in January and presented at the next audit committee. We will also provide an update on our work over the Teachers Pensions return.</p>



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