



Central Bedfordshire Council

Year ending 31 March 2013

Audit Progress Report

April 2013

David Bowater
Chairman Audit Committee
Central Bedfordshire Council
Priory House
Monks Walk
Shefford
Bedfordshire SG17 5TQ

25 March 2013

Dear David

Audit progress report - 2012-13

We are pleased to attach our audit progress report.

Our report sets out the work we have undertaken to date since our appointment as your auditor on 1 September 2012. The purpose is to provide the Audit Committee with an overview of the stage we have reached in planning your 2012-13 audit. This progress report is the first step in ensuring our audit is aligned with the Committee's service expectations.

Our audit will be undertaken in accordance with the requirements of the Audit Commission Act 1998, the Code of Audit Practice, the Audit Commission Standing Guidance, auditing standards and other professional requirements.

This report assesses and identifies the key risks we have identified during the initial planning discussions with officers and internal auditors. These risks will drive the development of an effective audit for the Council. Our detailed audit plan will outline our planned audit strategy in response to those risks. We will agree our detailed audit plan with officers by the end of March 2013, and present it to the April Audit Committee.

We welcome the opportunity to discuss this report with you as well as understand whether there are other matters which you consider may influence our audit.

Yours faithfully

Mick West
Director
For and behalf of Ernst & Young LLP
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1. Work completed

Meetings

We have held a number of planning meetings with key officers and other stakeholders as part of our audit planning process:

- 20 November 2012 – Introductory meeting with the Chief Executive and Chief Finance Officer to discuss the engagement team and outline on our audit approach
- March 2013 – Meetings with senior finance staff and Internal Audit to discuss the significant risks being faced by the Council

Identification of significant and other risks

We have used these meetings together with the team's existing knowledge to identify the risks faced by the Council. The Audit Plan for 2012-13 sets out the financial statements and value for money conclusion risks that we have identified and our proposed response to those risks. At the time of preparing the audit plan and this report we have identified no significant risks.

Completion of walk throughs and tests of control

We are in the process of carrying out our walkthroughs and some controls testing, placing reliance on the work of internal audit where possible.

Our work to date has not identified any issues that we need to bring to your attention as those charged with governance.

Value for money conclusion assessment

We have completed our initial risk assessment for our value for money conclusion work against the Audit Commission's specified criteria and areas of focus. We have not identified any significant risks that we need to undertake additional local risk based work to address.

Grant claim certification

We have not yet started certification work for 2012-13 claims and returns, apart from our early planning work which we will continue in March 2013. We plan to start the work on your housing and council tax benefits subsidy claim in June 2013 and your national non-domestic rates return in August 2013.

2. Timetable

Audit Committee timeline

The 2012-13 Audit Plan, which is also on the agenda for this Audit Committee, includes a timetable showing the key stages of our audit. The deliverables we have agreed to provide to you through the 2012-13 Audit Committee cycle are set out at Appendix1. .

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Appendix 1: Audit Progress on Deliverables

Progress against key deliverables

Key deliverable	Timetable in plan	Status	Comments
Fee letter	December 2012	Completed	December 2012
Audit plan	March - April 2013	Completed	April 2013
Report to those charged with governance	September 2013		
Auditor's report (including opinion and value for money conclusion)	September 2013		
Audit completion certificate	September 2013		
Auditor's report on WGA return	September 2013		
Annual audit letter	October 2013		
Annual report on certification of claims and returns	December 2013		

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