

Central Bedfordshire Council

Year ending 31 March 2015

Audit Progress Report

September 2015



Building a better
working world



Ernst & Young LLP
400 Capability Green
Luton
Bedfordshire LU1 3LU

Tel: 01582 643000
Fax: 01582 643001
www.ey.com/uk



Mike Blair
Chairman Audit Committee
Central Bedfordshire Council
Priory House
Monks Walk
Shefford
Bedfordshire SG17 5TQ

9th September 2015

Dear Mike

Audit progress report - 2014-15

We are pleased to attach our audit progress report.

The purpose of this report is to provide the Audit Committee with an overview of the stage we have reached in carrying out your 2014-15 audit. Our report sets out the work we have undertaken since our last progress report to you in March 2015.

This report also includes, at Appendix 2, the most recent sector briefings which cover issues which may have an impact on your Council, the local government sector and the audits that we undertake. These briefings are one of the ways that we hope to continue to support you and your organisation in an environment that is constantly changing and evolving. Two briefings have been issued since we last reported to the Audit Committee and therefore both have been included in this report.

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 sincerely

Mick West
Director
For and behalf of Ernst & Young LLP
Enc

Contents

Work completed 2

Timetable Error! Bookmark not defined.

Appendix 1: Audit Progress on Deliverables..... 3

Appendix 2: Audit Committee Briefing 5

Work completed

2014-15 Audit Plan

The Audit Results Report included in the agenda for this meeting of the Audit Committee summarises the findings from the 2014/2015 audit, which is substantially complete. It includes the messages arising from our audit of your financial statements and the results of the work we have undertaken to assess your arrangements to secure value for money in your use of resources.

Grant claim certification

We have started work on the audit of the 2014-15 housing and benefits subsidy claim. Our work to date has not identified any issues that I need to bring to your attention. The work will be completed in October and November and we will be able to report our findings to the January 2016 Audit Committee.

Audit Committee timeline

The deliverables we have agreed to provide to you through the 2014-15 Audit Committee cycle are set out at Appendix 1.

Appendix 1: Audit Progress on Deliverables

Progress against key deliverables

Key deliverable	Timetable in plan	Status	Comments
Fee letter	June 2014	Completed	June 2014
Audit plan	March - April 2015	Completed	March 2015
Report to those charged with governance	September 2015	Completed	September 2015
Auditor's report (including opinion and value for money conclusion)	September 2015	Completed	September 2015
Audit completion certificate	September 2015		
Auditor's report on WGA return	September 2015		
Annual audit letter	October 2015		
Annual report on certification of claims and returns	January 2016		
