

Central Bedfordshire Council

Year ending 31 March 2015

Audit Progress Report

December 2015



Building a better
working world

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

2 December 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 September 2015.

This report also includes, at Appendix 2, a sector briefing which covers issues which may have an impact on your Council, the local government sector and the audits that we undertake. This briefing is one of the ways that we hope to continue to support you and your organisation in an environment that is constantly changing and evolving.

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
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Work completed

2014-15 Audit Plan

Our work on the 2014-15 audit is complete. We issued an unqualified audit opinion on the Council's financial statements and an unqualified value for money conclusion on 30th September 2015.

We reported the findings from our financial statements and value for money audit work in our Audit Results Report (ARR) to the 28 September Audit Committee. The ARR was updated on 1 October 2015 to reflect the work completed prior to the audit opinion being issued on 30th September 2015. The updated ARR was reported and published as part of the Minutes of the September meeting.

Our work on the Whole of Government Accounts return was completed by the required deadline. We reported our findings to the National Audit Office on 1st October 2015.

The audit completion certificate was issued on 6th October 2015 following completion of our work on Whole of Government Accounts (WGA).

The Annual Audit Letter was sent to all Members of the Council in October 2015 and is included in the agenda for this meeting of the Audit Committee.

2015-16 Audit Plan

We are currently updating our risk assessment and undertaking more detailed planning for the 2015-16 audit. The Audit Plan for 2015-16 will be presented to the Audit Committee at its meeting in March 2016.

Grant claim certification

The Certification of claims and returns annual report 2014-15 is included in the agenda for this meeting of the Audit Committee. The report sets out the results of our work on the Housing and Council Tax benefits subsidy claim.

Timetable

Audit Committee timeline

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

Appendix 1: Audit Progress on Deliverables 2014-15

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	Completed	6 th October 2015
Auditor's report on WGA return	September 2015	Completed	1 st October 2015
Annual audit letter	October 2015	Completed	October 2015
Annual report on certification of claims and returns	January 2016	Completed	January 2016
