



Brighton & Hove City Council

Year ending 31 March 2013

Audit Progress Report

June 2013

Councillor Leslie Hamilton
Chair, Audit & Standards Committee
Brighton & Hove City Council
Kings House
Grand Avenue
Hove
BN3 2LS

11 June 2013

Dear Les

Audit Progress Report - 2012/13

We are pleased to attach our Audit Progress Report.

The purpose of this report is to provide the Audit & Standards Committee with an overview of the stage we have reached in your 2012/13 audit and ensure 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.

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

Helen Thompson
Director
For and behalf of Ernst & Young LLP
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1. Work completed and timetable

Our Audit Plan, presented to the 16 April Audit & Standards Committee, included a timetable showing the key stages of the audit, which we repeat below.

Audit phase	Timetable	Audit Committee timetable	Deliverables
High level planning:	December 2012	22 January 2013	Audit Fee letter
Risk assessment and setting of scopes	January / February 2013	16 April 2013	Audit Plan
Testing of routine processes and controls	March/April 2013	25 June 2013	Progress Report
Year-end audit	June to August 2013		Report to those charged with governance (Audit Results Report)
			Audit report (including our opinion on the financial statements and our value for money conclusion as to whether the Council has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources).
			Audit completion certificate
	Oct / November 2013	19 November 2013	Annual Audit Letter
Grant certification	August to November 2013	21 January 2014	Report to those charged with governance (grant claim certification)

We remain broadly on track with the above timetable with our year-end audit work commencing on 24 June.

Meetings

Since our last progress report to the Committee we have continued to liaise with your officers through our regular quarterly meetings with the Chief Executive and Executive Director of Finances & Resources as well as more detailed discussions with Internal Audit and the Central Accounting Team about the year-end audit.

Completion of system walk-throughs and tests of control

We have completed our systems walk-throughs and most tests of control, placing reliance on the work of Internal Audit where possible.

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

Identified audit risks

There have been no changes to the financial statements risks reported to you in our Audit Plan. We have not identified any significant risks to the value for money conclusion and our areas of focus remain those reported to you in our Audit Plan.

Grant claim certification

We have not yet started our work on the certification of your claims which are:

- ▶ Pooling of housing capital receipts (deadline 27 September 2013)
- ▶ National non domestic rates return (deadline 27 September 2013)

- ▶ Teachers' pensions return (deadline 29 November 2013)
- ▶ Housing and council tax benefits subsidy claim (deadline 30 November 2013)

Appendix 1: Audit Progress

Progress against key deliverables

Key deliverable	Timetable in plan	Status	Comments
Fee Letter	December 2013	Completed	Reported to 22 January 2013 Audit & Standards Committee
Audit Plan	April 2013	Completed	Reported to 16 April 2013 Audit & Standards Committee
Report to Those Charged with Governance	September 2013		We plan to present this to the 24 September Audit & Standards Committee
Audit Report (including opinion and vfm conclusion)	September 2013		We plan to present this to the 24 September Audit & Standards Committee
Audit Certificate	September 2013		We plan to present this to the 24 September Audit & Standards Committee
WGA Certificate	September 2013		Deadline is 5 October 2013. We plan to present this to the 24 September Audit & Standards Committee
Annual Audit Letter	October 2013		We plan to present this to the 19 November Audit & Standards Committee
Report on the Audit of Grant Claims	December 2013		We plan to present this to the 21 January 2014 Audit & Standards Committee

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