

# Audit Committee Update for Blackburn with Darwen Council

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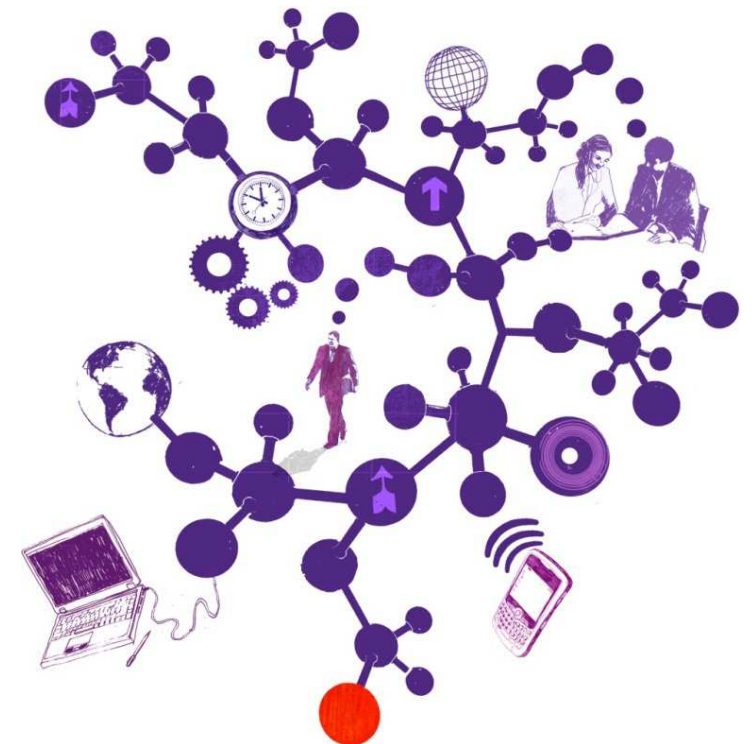
**Year ended March 2015**

May 2015

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# Introduction

This paper provides the Audit Committee with a report on progress in delivering our responsibilities as your external auditors.

Members of the Audit Committee can find further useful material on our website [www.grant-thornton.co.uk](http://www.grant-thornton.co.uk), where we have a section dedicated to our work in the public sector (<http://www.grant-thornton.co.uk/en/Services/Public-Sector/>). Here you can download copies of our publications.

If you would like further information, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Audit Manager.

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# Progress at May 2015

Work	Planned date	Complete?	Comments
<p><b>2014-15 Accounts Audit Plan</b> We are required to issue a detailed accounts audit plan to the Council setting out our proposed approach in order to give an opinion on the Council's 2014-15 financial statements.</p>	Jan- March 2015	On track	We presented our 2014-15 Accounts Audit Plan to the Audit Committee on the 14 April 2015.
<p><b>Interim accounts audit</b> Our interim fieldwork visit includes:</p> <ul style="list-style-type: none"> <li>• updating our review of the control environment</li> <li>• updating our understanding of financial systems</li> <li>• review of Internal Audit reports on core financial systems</li> <li>• early work on emerging accounting issues</li> <li>• early substantive testing</li> <li>• proposed Value for Money conclusion.</li> </ul>	Jan – April 2015	To be completed alongside audit of the financial statements	<p>Our interim fieldwork is nearly complete and we have completed our review and testing of your key financial systems other than finalising our work on payroll systems.</p> <p>Any significant matters arising from the interim accounts will be discussed with Officers and reported to the Committee along side our Audit Findings Report.</p>
<p><b>2014-15 final accounts audit</b> Including:</p> <ul style="list-style-type: none"> <li>• audit of the 2014-15 financial statements</li> <li>• proposed opinion on the Council's accounts</li> <li>• proposed Value for Money conclusion.</li> </ul>	June to September 2015	Not yet started	We will report the proposed opinion, value for money conclusion and findings from our final accounts audit to the Audit and Governance Committee in September 2015.

# Progress at May 2015

Work	Planned date	Complete?	Comments
<p><b>Value for Money (VfM) conclusion</b>            The scope of our work to inform the 2014/15 VfM conclusion will consider the arrangements in place at the Council for securing financial resilience and for challenging how the Council secures economy, efficiency and effectiveness.</p>	<p>January to September 2015</p>	<p>On track</p>	<p>We will complete our risk assessment and undertake a planned programme of VfM work to inform the 2014-15 conclusion.            We will share our findings with management.</p>
<p><b>Other areas of work</b>            We have certified the Teachers Pension Return 2013/14 providing an Independent auditors report for the Council.</p>	<p>December 2014</p>	<p>Complete</p>	



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