

# Audit Committee Update for Bath and North East Somerset Council

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**Year ended 31 March 2014**

February 2014

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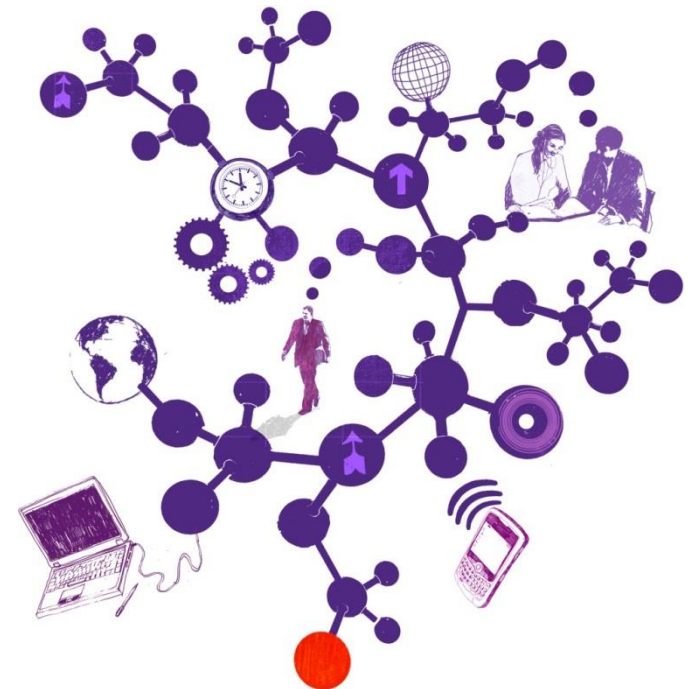
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# Introduction

This paper provides the Corporate Audit Committee with a report on progress in delivering our responsibilities as your external auditors. The paper also includes a summary of emerging national issues and developments that may be relevant to you as a unitary council.

Members of the Corporate 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. Here you can download copies of our publications – 'Local Government Governance Review 2013', '2016 tipping point – Challenging the current?', 'The developing internal audit agenda', 'Surviving the storm: how resilient are local authorities?'

If you would like further information on any items in this briefing, 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 23 January 2014

Work	Planned date	Complete?	Comments
<p><b>2013-14 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 <i>Council's</i> 2013-14 financial statements.</p>	May 2014	Not yet due	A plan will be issued on completion of our interim work and risk assessment. There will be separate plans for the Council and for Avon Pension Fund.
<p><b>Interim accounts audit</b> Our interim fieldwork visit includes:</p> <ul style="list-style-type: none"> <li>• updating our review of the Council's 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>• early work for the Value for Money conclusion.</li> </ul>	December 2013 to April 2014	Not yet due	Our interim audit is in progress. There are no issues to bring to the attention of the Audit Committee at this stage.
<p><b>2013-14 final accounts audit</b> Including:</p> <ul style="list-style-type: none"> <li>• audit of the 2013-14 financial statements</li> <li>• proposed opinion on the Council 's accounts</li> <li>• proposed Value for Money conclusion.</li> </ul>	July to September 2014	Not yet due	

# Progress at 23 January 2014

Work	Planned date	Complete?	Comments
<p><b>Value for Money (VfM) conclusion</b> The scope of our work to inform the 2013/14 VfM conclusion comprises:</p> <ul style="list-style-type: none"> <li>• Continuing review of your processes for developing financial plans and savings plans</li> <li>• Monitoring progress with economic development projects</li> <li>• Monitoring progress with joint working including social care and health care integration (Better care Fund).</li> </ul>	February 2014 – July 2014	Not yet due	
<p><b>Other areas of work</b> We will certify your Regional Growth Fund return in accordance with the Government department timetable.</p>	January 2014	Not yet due	Work is currently in progress and will be completed in time for us to issue our report by the deadline of 5 February 2014.
<p><b>Other activity undertaken</b> Certification of (2012/13) claims and returns within the Audit Commission regime including:</p> <ul style="list-style-type: none"> <li>• NNDR pool return</li> <li>• Teachers pensions return</li> <li>• Housing Benefits return</li> <li>• Local Transport Plan major projects, relating to the Bath Package</li> </ul>	February 2014	Yes	Our report on the certification of claims and returns is included on the agenda.



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