

Brent Council

SAS 610 Report

November 2003

PRICEWATERHOUSECOOPERS 

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Statement of Responsibilities of Auditors and Audited Bodies

In April 2000, the Audit Commission issued a revised version of the Statement of Responsibilities of Auditors and Audited Bodies. It is available from the Chief Executive of each audited body.

The purpose of the Statement is to assist auditors and audited bodies by explaining where the responsibilities of auditors begin and end, and what is to be expected of the audited body in certain areas.

Our reports to management and management letters are prepared in the context of this statement.

Reports and letters prepared by appointed auditors and addressed to members or officers are prepared for the sole use of the audited body, and no responsibility is taken by auditors to any director or officer in their individual capacity, or to any third party.

1 Introduction

Statement of Auditing Standard (SAS) 610: ‘Communication of audit matters to those charged with governance’ is applicable to the 2002/03 financial year and onwards. This SAS requires auditors to plan with those charged with governance the form and timing of communications to them. We have discussed this with Officers and Members, and have determined that, for the purposes of the SAS, “those charged with governance” include the General Purposes Committee. In our Audit Strategy we outlined the ways in which we would communicate with the Council.

This report contains issues arising from the audit of the financial statements for 2002/03. In January 2004, we will present our Audit Letter, which summarises the results of our entire Code of Audit Practice audit for 2002/03 and will include our opinion on the Best Value Performance Plan for 2003/04.

2 Status of the audit

Our audit fieldwork for the financial statements is now complete. Internal audit are, however, in the process of finalising their fieldwork on some service units. As part of our audit approach, we will subsequently need to review these files. Additionally, prior to signing the financial statements audit opinion, we will need to substantially complete our audit fieldwork on two major grant claims, relating to housing benefits and housing subsidy.

We propose to complete this fieldwork, and review the outstanding Internal audit work, during early December 2003 with a view to signing the financial statements audit opinion in mid December 2003.

3 Expected moderations to the audit report

Subject to satisfactory completion of the grants audit work and our review of Internal Audit’s outstanding work referred to above, we anticipate giving an unqualified audit report on the 2002/03 accounts.

4 Unadjusted misstatements

There are no unadjusted misstatements arising from our audit work that we wish to report to this committee.

5 Material weaknesses in the accounting and internal control systems identified as part of the audit

We identified no material weaknesses in the accounting and internal control systems during the course of our audit:

6 Our views about the qualitative aspects of the Authority's accounting practices and financial reporting

The working papers produced by the Authority were prepared to a good standard, and appropriate explanations were given in response to our queries. We would like to take this opportunity of thanking the Director of Finance and his team for the co-operation we received during the course of our audit work..