

**LONDON BOROUGH OF BRENT**  
**PERFORMANCE AND FINANCE SELECT COMMITTEE – 8TH APRIL 2004**

**REPORT FROM THE ACTING DIRECTOR OF FINANCE**

**PROGRESS REPORT ON IMPLEMENTATION OF KEY ISSUES WITHIN  
2002/2003 AUDIT LETTER**

**1. SUMMARY**

This report provides an initial progress report of the implementation of the key recommendations in the 2002/2003 Audit Letter issued by PricewaterhouseCoopers (PwC, in the role of external auditor) to Brent Council.

**2. RECOMMENDATIONS**

2.1 Members are recommended to note progress to date.

**3. FINANCIAL IMPLICATIONS**

3.1 A number of the key issues in the Audit Letter are linked directly to the financial health and standing of the Council.

**4. STAFFING IMPLICATIONS**

4.1 A number of recommendations related directly to staffing levels or the requirement of staff to amend working practices.

**5. LEGAL IMPLICATIONS**

5.1 The Audit Letter is issued pursuant to paragraph 29 of the Audit Code of Practice, which came into effect on 29<sup>th</sup> March 2000, and was made under s4 of the Audit Commission Act 1998. The aim of the Audit Letter is to communicate to the audited body the scope nature and the extent of the audit work carried out, and summarise conclusions and significant issues arising from the work carried out.

**6. DETAIL**

6.1 The 2002/2003 Audit Letter was presented to the Executive on 7<sup>th</sup> January 2004 and Performance and Finance Select Committee on 13<sup>th</sup> January 2004.

- 6.2 The key issues and recommendations were highlighted in the letter. It was agreed that officers would provide an initial progress report and update this later in the financial year on the actions taken to meet these recommendations. Appendix A summarises the measures adopted and further action being taken.
- 6.3 This report will be considered by Performance and Finance Select Committee as part of its annual work programme.

## **7. BACKGROUND INFORMATION**

PricewaterhouseCoopers - London Borough of Brent 2002/2003 Management Letter to Members December 2003.

Any person wishing to inspect these documents should contact Committee and Member Services, Room 106, Brent Town Hall, Forty Lane, Wembley, Middlesex HA9 9HD. Tel:- 020 8937 1353.

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