



External audit update report

London Borough of Brent
External audit 2016-17

11 January 2017

External Audit Progress Report

Since the last meeting of the Audit Committee in September 2016 we have...

- Signed our unqualified audit opinion on the financial statements for 2015/16 on 30 September 2016;
- Issued an unqualified conclusion on the Authority's arrangements to secure value for money (VFM conclusion) for 2015/16 on 30 September 2016;
- Issued our opinion on the Council's Whole of Government Accounts stating that they are consistent with the audited financial statements;
- Accepted six objections to the 2015/16 accounts, written to the Council to obtain their views on the objections and are currently reviewing the Council's response;
- Prepared our Annual Audit Letter, which is attached to this report, for publication on the Council's website;
- Issued our unqualified reports on the Teachers' Pension Return and the Pooling of Housing Capital Receipts Return;
- Issued our qualified audit certificate on the Housing Benefit Subsidy claim on 6 December 2016, six days after the deadline. The main qualifications are similar to 2014/15 and relate to the calculation of a claimants self employed income for use in determining the amount of housing benefits payable. Full details will be contained in our Grants Report which will be discussed with officers and presented to the next Audit Committee meeting. The potential impact on the value of the claim is minimal.

Ahead of the next meeting of the Audit Committee in March 2017 we will...

- Issue our grants report which we will present to the next Audit Committee;
- Complete our initial planning for your 2016/17 audit which will include meetings with Carolyn Downs and Conrad Hall; and
- issue our draft audit plan for 2016/17 for approval at the Audit Committee.

We ask the Audit Committee to:

- **NOTE** this progress report.

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