



External audit progress report

London Borough of Brent
External audit 2016-17

September 2017

External Audit Progress Report

Since the last meeting of the Audit Committee in June 2017 we have...

- Substantially completed the audit of your financial statements including Pension Fund – see separate external audit report;
- Substantially completed the work required to issue our VFM conclusion;
- Commenced the review of the Pension Fund Annual Report;
- Commenced work on the Whole of Government Accounts consolidation schedule;
- Started the detailed testing of the Housing Benefit claim;
- Issued five separate provisional view letters, with the documents we considered material, on the objections relating to the payment made to the former Human Resources Director and associated matters. We have received responses from the electors and the Council following our provisional view letters and are currently reviewing these responses with additional information provided; and
- Received from the Authority initial evidence for the processes and controls in place for one of the LOBO loans. We are currently looking at this to determine if the type and level of detail provided would be sufficient for the other loans, before the Authority uses resources to locate evidence for the other loans.

We ask the Audit Committee to:

- **NOTE** this progress report

Contacts	Andrew Sayers <i>Partner</i> 020 7694 8981 Andrew.sayers@kpmg.co.uk	Steve Lucas <i>Senior Manager</i> 020 7311 2184 Stephen.lucas@kpmg.co.uk



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