



External audit update report

London Borough of Brent
External audit 2017-18

5 December 2017

External Audit Progress Report

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

- Signed our unqualified audit opinion and VFM conclusion on 29 September 2017;
- Issued our consistency opinion on the Council's Whole of Government Accounts;
- Issued our opinion on the Pension Fund Annual Report;
- Prepared our Annual Audit Letter, which is attached to this report, for publication on the Council's website;
- Completed the work on the Housing Benefit Subsidy claim and Teachers' Pension Return which we are expecting to certify by 30 November 2017. We will update the Audit Committee at the meeting on these claims and report back the findings in detail to the January 2018 Audit Committee.
- Drafted our statement of reasons on the objection relating to the payment made to the former Human Resources Director and associated matters, having taken legal advice, and submitted it to our Regulator, PSAA, for any comments.
- Reviewed the details provided for one of the LOBO loans and written to the Council asking for additional information and then similar information for the other loans; and
- Held initial discussions with officers on the 2017/18 audit.

Ahead of the next meeting of the Audit Committee on 10 January 2018 we will...

- Complete the audit of the pooling of housing capital receipts return and issue our grants report which we will present to the next Audit Committee;
- Issued our statement of reasons on the objection relating to the payment made to the former Human Resources Director and associated matters: and
- Complete our planning for 2017/18, agree our draft audit plan with officers and present it for approval at the Audit Committee.

We ask the Audit Committee to:

- **NOTE** this progress report.

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