



External audit update report

London Borough of Brent
External audit 2017-18

January 2018 Audit Committee

External Audit Progress Report

At the last Audit Committee we orally updated the Committee...

- That we had completed the work on the objection lodged by five local electors regarding payments made to the former Human Resource Director and associated matters; and
- Issued our audit certificate on the Housing Benefit subsidy claim and assurance report on the Teachers' Pension return.

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

- Issued our unqualified assurance statement on the Pooling of Housing Capital Receipts; and
- Completed our initial planning for the 2017/18 audit and prepared our draft audit plan which is a separate item on the agenda.

Ahead of the next meeting of the Audit Committee in March 2018 we will...

- Review any further information received from the Council in respect of the objection relating to the LOBO loans;
- Issue our grant report for 2016/17 summarising the main issues arising from the work;
- Continue our discussions with officers on the earlier closedown and audit of the 2017/18 financial statements; and
- Provide a list of documents we will require for the interim audit; and
- Commence the interim work on the financial statements and the Pension Fund.

We ask the Audit Committee to:

- **NOTE** this progress report.

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