



External Audit: Progress report to the Audit Committee

Spelthorne Borough Council

01 November 2018

Section One

External Audit Progress Report - November 2018

Below we provide a status update against each of the areas of our audit work:

<p>2016/17 Audit of the Financial Statements</p>	<p>Our work in relation to the audit of the 2016/17 financial statements is substantially complete, subject to the following:</p> <ul style="list-style-type: none">• Full reconciliation of all adjustments to the accounts from the first draft presented for audit through to the final version of the financial statements, including the Group accounts;• Casting and quality check of the final financial statements;• Review of all post closing journals;• Completion of our finalisation procedures in relation to post balance sheet events;• Receipt of signed management representations. <p>Our ISA260 report was presented to you in relation to our work on the accounts in October 2017. A full list of all adjustments between the draft and final 2016/17 financial statements will be provided to the Audit Committee.</p> <p>Subject to the above criteria, we anticipate providing our opinion on the 2016/17 financial statements by 30 November 2018.</p>
<p>2017/18 Audit of the Financial Statements</p>	<p>Our work in relation to the 2017/18 financial statements is ongoing and we are working to finalise our audit procedures by 30 November 2018.</p> <p>The issue of our opinion in relation to the 2017/18 accounts will be subject to our findings for the 2017/18 value for money work.</p>
<p>Value for Money conclusion (2016/17 and 2017/18)</p>	<p>Our work in this area is ongoing. A report was provided to the Audit Committee in July 2018.</p>
<p>Whole of Government Accounts</p>	<p>Our work in relation to the WGA return will be completed once the financial statements are finalised.</p>
<p>Housing Benefits Return 2018/18</p>	<p>Our work on the housing benefits (HB01) return is progressing and we are working towards finalisation and submission ahead of the 30 November 2018 deadline. Our work has not identified any issues to date.</p>



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