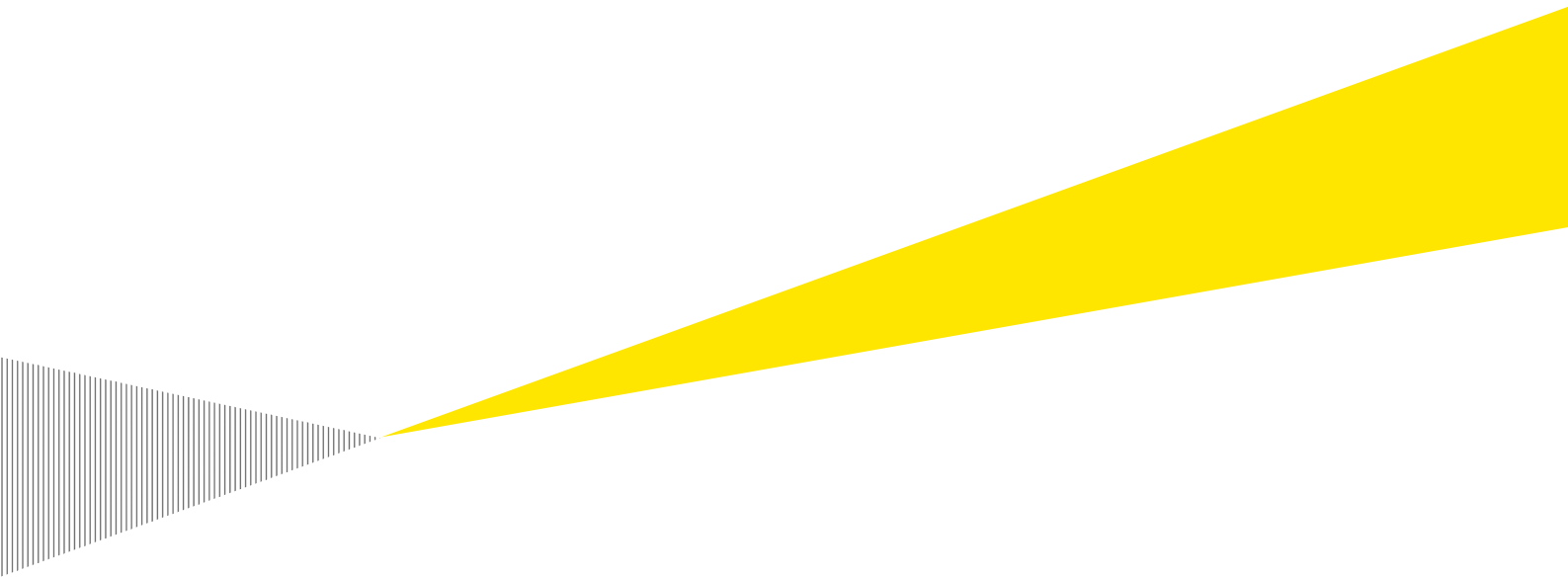


# Havant Borough Council

Governance and Audit Committee Progress Report

16 September 2014





Governance and Audit Committee  
Havant Borough Council  
Penns Place  
Petersfield  
Hampshire  
GU31 4EX

3 September 2014

## **Audit Progress Report**

We are pleased to attach our Audit Progress Report.

This report summarises the work we have undertaken to date and our plans for the remainder of the 2013/14 year. Its purpose is to provide the Governance and Audit Committee with an overview of the stage we have reached in the 2013/14 audit and ensure our audit is aligned with the Committee's service expectations.

Our audit is undertaken in accordance with the requirements of the Audit Commission Act 1998, the Code of Audit Practice, the Audit Commission Standing Guidance, auditing standards and other professional requirements.

We welcome the opportunity to discuss this report with you as well as understand whether there are other matters which you consider may influence our audit.

Yours faithfully



Helen Thompson  
Director  
For and behalf of Ernst & Young LLP



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In March 2010 the Audit Commission issued a revised version of the 'Statement of responsibilities of auditors and audited bodies' (Statement of responsibilities). It is available from the Chief Executive of each audited body and via the [Audit Commission's website](#).

The Statement of responsibilities serves as the formal terms of engagement between the Audit Commission's appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The Standing Guidance serves as our terms of appointment as auditors appointed by the Audit Commission. The Standing Guidance sets out additional requirements that auditors must comply with, over and above those set out in the Code of Audit Practice 2010 (the Code) and statute, and covers matters of practice and procedure which are of a recurring nature.

This report is prepared in the context of the Statement of responsibilities. It is addressed to the Members of the audited body, and is prepared for their sole use. We, as appointed auditor, take no responsibility to any third party.

Our Complaints Procedure – If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with your usual partner or director contact. If you prefer an alternative route, please contact Steve Varley, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. Should you remain dissatisfied with any aspect of our service, you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.

## Work completed

### **Financial Statements audit**

Our audit work in respect of our opinion on the Council's financial statements is substantially complete. The results of our work are reported in the Audit Results Report which is on the agenda today.

### **Value for money assessment**

We have completed our work on assessing the Council's ability to secure economy, efficiency and effectiveness. The results of our work are reported in the Audit Results Report which is on the agenda today.

### **Grant claim certification**

We plan to start the audit of your housing benefit claim in October and will bring our annual certification report to the Governance and Audit Committee in March 2015.

## Timetable

We set out below a timetable showing the key stages of the audit, including the value for money work, and the deliverables we will provide to you through the 2013/14 Governance and Audit Committee cycle. We will provide formal reports to the Committee throughout our audit process as outlined below.

Audit phase	EY Timetable	Deliverable	Associated Governance & Audit Committee	Status
High level planning	<b>Ongoing</b>	Audit Fee Letter	March 2013	Completed - Reported to the March 2013 Committee
Risk assessment and setting of scope of audit	<b>Feb – April 2014</b>	Audit Plan	June 2014	Completed - Reported to the June 2014 Committee
Testing of routine processes and controls	<b>Feb – April 2014</b>	Audit Plan	June 2014	Completed - Reported to the June 2014 Committee
Year-end audit	<b>June - August 2014</b>	Audit results report to those charged with governance Audit report (including our opinion on the financial statements and a conclusion as to whether the Council has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources) Whole of Government Accounts Submission to NAO based on their group audit instructions Audit Completion certificate	September 2014	Completed - Reported to the September 2014 Committee
Annual Reporting	<b>October 2014</b>	Annual Audit Letter	November 2014	-
Grant Claims	<b>September – November 2014</b>	Annual certification report	March 2015	

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