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**Private & confidential**

Judith Badger  
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Our ref dc/tc

Tim Cutler  
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Dear Judith

**Rotherham Metropolitan Borough Council – Audit progress**

We have now completed our planning and interim audit work in line with the timetable set out in our detailed External Audit Plan, dated April 2016. In that plan we indicated that we were planning to present an Interim Audit Report to the Council's Audit Committee to report on the outcome of the planning and control evaluation phases of our audit. This was to ensure that, in line with good practice, any significant matters are reported to those charged with governance in a timely manner.

As our financial statements audit work to date has gone smoothly and we have not identified any significant issues, we no longer consider it necessary to report to the Audit Committee at this stage. Our work in relation to the risks identified for the value for money conclusion is still ongoing.

There are a small number of matters which we have discussed with you and your team. For completeness, we will include these in the ISA260 report which we will produce at the conclusion of the audit and present to the Audit Committee in September 2016.

In the absence of the need for an Interim Audit Report, please feel free to table this letter at the next meeting of your Audit Committee, to provide them with an update on the progress of our audit.

Yours sincerely



Tim Cutler  
Partner