

# Audit Progress Report

**Rotherham Metropolitan Borough Council  
Year ending 31 March 2019**

14 November 2018



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# Introduction



**Gareth Mills**

**Engagement Lead**

T 0113 200 2535  
M 07825 115921  
E [gareth.mills@uk.gt.com](mailto:gareth.mills@uk.gt.com)



**Thilina De Zoysa**

**Engagement Manager**

T 0113 200 1589  
M 07500 784942  
E [thilina.de.zoysa@uk.gt.com](mailto:thilina.de.zoysa@uk.gt.com)

This paper provides the Audit Committee with a report on progress in delivering our responsibilities as your external auditors.

Members of the Audit Committee can find useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications [www.grantthornton.co.uk](http://www.grantthornton.co.uk) ..

If you would like further information on any items in this report, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either Gareth or Thilina.

# Progress as at 14 November 2018

## 2018-19 Accounts Audit

We have commenced our planning procedures for the 2018-19 financial statement audit, which included a number of introductory meetings with senior management in July and September 2018.

Our detailed work and interim audit visit is scheduled to commence in February 2019 and we will discuss the exact timing of these visits with the finance team.

Some of the key matters to have taken place since our last Audit Committee update to you on 2 October include:

- A visit to the offices of the predecessor auditor, KPMG in order to review their 2017-18 audit file. We are pleased to inform you that KPMG fully co-operated with us in advance and during our visit and answered all our queries in relation to our review. We are now in a position to rely on KPMG's work carried out in the prior year, that is relevant to our audit work in 2018-19. We can confirm that we have obtained the required assurances on your opening balances position as at 1 April 2018.
- A meeting with Cllr Wyatt as Chair of the Audit Committee. Gareth and Thilina met with Cllr Wyatt on 5 November 2018 and our office in Leeds. The meeting helped to further our understanding of the Council, and inform our 2018-19 audit planning on your key issues.

We are continuing our risk assessment procedures and intending to issue our 2018-19 Audit Plan early in the New Year and present this at the next Audit Committee on 29 January 2019.

## 2018-19 Value for Money work

We reported the scope of our Value for Money work during October's Audit Committee. Our risk assessments are continuing in this regard. Value for Money risks for the Council and our planned procedures in response to those risks will be reported to you in our Audit Plan at the January Audit Committee.

## Other matters

### Meetings

We have agreed quarterly liaison meeting dates throughout 2018-19 with the Chief Executive and the Strategic Director - Finance & Customer Services. Our next scheduled meeting will be held on 3 December 2018.

We have also scheduled a routine meeting with key members of the senior finance team on 3 December to discuss key accounting and auditing issues impacting on the 2018-19 accounts.

We will continue to be in discussions with finance staff regarding emerging developments and to ensure the audit process is smooth and effective.

### Events - Officers

We provide a range of workshops, along with network events. We will be inviting your key finance staff to our annual accounts workshop which is expected to take place on 5 February 2019 at our Leeds Office.

### Events - Members

We are pleased to announce our plans to hold a Local Authority Audit Committee Chairs and Members event in our Leeds office. Invites for the event will be going out to all members of the Audit Committee before Christmas. The planned date for the event is **Tuesday 26 February**.

The event will be a mixture of presentations and interactive sessions and will conclude with a networking lunch. The content of the event is still being finalised but is expected to include:

- **roles and responsibilities** - of audit committees, external and internal audit
- **effective governance** - including risk management and partnership/contract management
- **accounting issues** - a high level briefing on 2018-19 accounting matters
- **value for money conclusion** - potential areas of focus for external audit, including the impact of other regulatory reports
- **financial resilience** - a topical current issue.

In addition to the workshop, you will have the opportunity to meet and network with audit committee members from across our other Yorkshire authorities.

# Audit Deliverables

2018-19 Deliverables	Planned Date	Status
<b>Fee Letter</b> Confirming audit fee for 2018-19.	April 2018	Complete
<b>Accounts Audit Plan</b> We are required to issue a detailed accounts Audit Plan to the Audit Committee setting out our proposed approach in order to give an opinion on the Council's 2018-19 financial statements.	29 January 2019 (tbc)	Not yet due
<b>Interim Audit Findings</b> We will report to you the findings from our interim audit and our initial value for money risk assessment within our Progress Report.	26 March 2019 (tbc)	Not yet due
<b>Audit Findings (ISA260) Report</b> The Audit Findings Report will be reported to the July Audit Committee.	July 2019	Not yet due
<b>Auditors Report</b> This is the opinion on your financial statement, annual governance statement and value for money conclusion.	July 2019	Not yet due
<b>Annual Audit Letter</b> This letter communicates the key issues arising from our work.	August 2019	Not yet due
<b>Annual Certification Letter</b> This letter reports any matters arising from our certification work.	December 2019	Not yet due

