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Mr Stuart Booth
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Let-581

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Dear Stuart

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 January 2013. 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 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. One issue was identified around leavers access to the general ledger not being disabled in a timely manner and some accounts seemingly being accessed after the leaver had left. Following a discussion with the IT team, this is a known issue due to accounts having to be left open to allow payment runs which have been initiated prior to leaving to go through after an individual has left. The way the system is set up, it also registers the disabling of an account as user activity on the account making it appear the account has been accessed and used. The IT team are aware of these issues and are currently working on improving the audit trail in these instances. No other issues were identified.

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

If you have any issues or questions please do not hesitate to contact myself or Rashpal Khangura.

Yours sincerely

Steve Clark
Director