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Mr Stuart Booth
Director of Finance
Rotherham Metropolitan Borough Council
Riverside House
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23 April 2014

Dear Stuart

Rotherham Metropolitan Borough Council – Audit progress

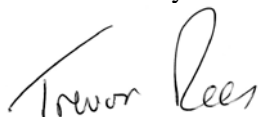
We have now completed our planning and interim audit work in line with the timetable set out in our detailed External Audit Plan, dated March 2014. In that plan we indicated that we were planning to present an Interim Audit Report to the Council's Audit Committee to report on the outcome of the planning 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.

In the absence of the need for an Interim Audit Report, please feel free to table this letter at the June meeting of your Audit Committee, to provide them with 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



Trevor Rees
Partner