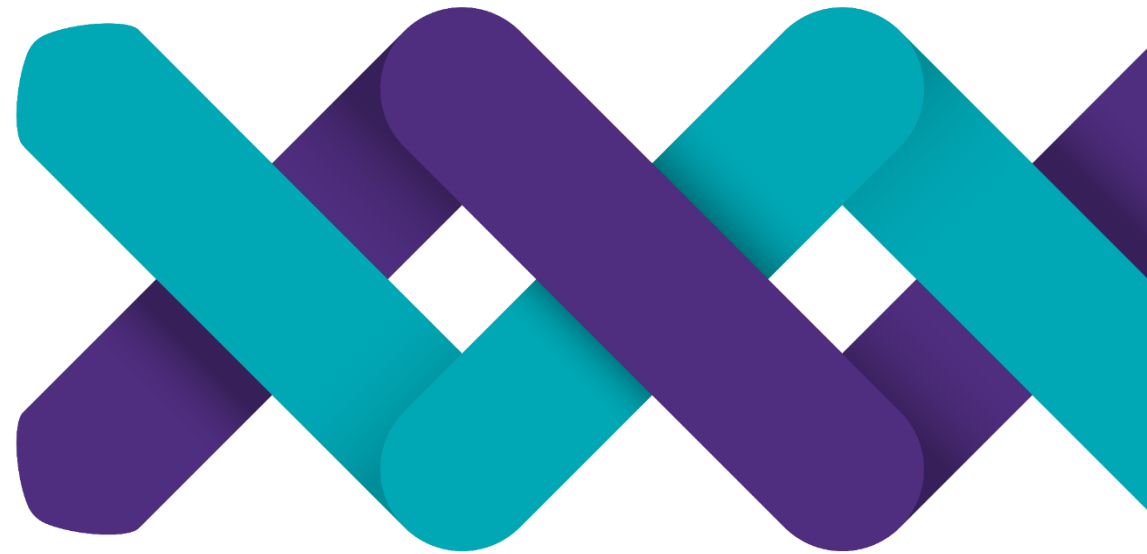


Audit Progress Report

West Lancashire Borough Council
Year ending 31 March 2019

January 2019



Contents

| Section | Page |
|--------------------------|------|
| Introduction | 3 |
| Progress at January 2019 | 4 |
| Audit Deliverables | 5 |

Introduction

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

Members of the Audit and Governance 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 ..

If you would like further information on any items on the website, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

Progress at January 2019

2017/18 Audit

We have completed our audit of the Council's 2017/18 financial statements. Our audit opinion, including our value for money conclusion was issued on the 30 July 2018.

We issued:

- an unqualified opinion on the Council's financial statements; and
- an unqualified value for money conclusion on the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources.

We have issued all our deliverables for 2017/18 and have concluded our work on the 2017/18 financial year. Our Annual Audit Letter, summarising the outcomes of our audit was presented to the Audit and Governance Committee in October 2018.

2018/19 Audit

We have begun our planning processes for the 2018/19 financial year audit.

Our detailed work and audit visits will begin later in the year and we will discuss the timing of these visits with management. In the meantime we will:

- continue to hold regular discussions with management to inform our risk assessment for the 2018/19 financial statements and value for money audits;
- review minutes and papers from key meetings; and
- continue to review relevant sector updates to ensure that we capture any emerging issues and consider these as part of audit plans.

Other areas

Certification of claims and returns

We are required to certify the Council's annual Housing Benefit Subsidy claim in accordance with procedures agreed with the Department for Work and Pensions. This certification work for the 2017/18 claim was concluded by the deadline of 30 November 2018.

The results of the certification work are reported to you in our certification letter.

Meetings

We met with Finance Officers in October as part of our quarterly liaison meetings and continue to be in discussions with finance staff regarding emerging developments and to ensure the audit process is smooth and effective. We also met with your Chief Executive in October to discuss the Council's strategic priorities and plans.

Events

We provide a range of workshops, along with network events for members and publications to support the Council. Our next event is the Local Government Accountants workshop in February.

Audit Deliverables

| 2017/18 Deliverables | Planned Date | Status |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------|
| Annual Certification Letter This letter reports any matters arising from our certification work carried out under the PSAA contract. | February 2019 | In progress |
| 2018/19 Deliverables | Planned Date | Status |
| Fee Letter Confirming audit fee for 2018/19. | April 2018 | Complete |
| Accounts Audit Plan 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. | January 2019 | Complete |
| Interim Audit Findings We will report to you the findings from our interim audit and our initial value for money risk assessment within our Progress Report. | March 2019 | Not yet due |
| Audit Findings Report The Audit Findings Report will be reported to the July Audit Committee. | July 2019 | Not yet due |
| Auditors Report This is the opinion on your financial statement, annual governance statement and value for money conclusion. | July 2019 | Not yet due |
| Annual Audit Letter This letter communicates the key issues arising from our work. | August 2019 | Not yet due |
| Annual Certification Letter This letter reports any matters arising from our certification work carried out under the PSAA contract. | January 2020 | Not yet due |

