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**Private & confidential**

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Our ref TWC/1516/INT

10 June 2016

Dear Ken

**Telford and Wrekin 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 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 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 review of the work of Internal Audit as part of our planning and interim audit work identified that Internal Audit has raised a number of recommendations for control improvements with which we concur. These include recommendations of relevance to our audit work in relation to:

- **Journals:** Officers should ensure that supporting documentation is attached or clearly referenced for all journal transactions posted.
- **Benefits:** Officers should ensure that all exception reports are signed and dated to document that appropriate action has been undertaken.
- **HR and Payroll:** Officers should ensure that a copy of all documentation, as detailed on internal checklists, is obtained by HR and retained on employees' personnel files.

Each of these recommendations have been agreed with relevant Council officers, and a quarterly summary of reports separately reported to the Audit Committee. There were no further issues identified as part of our interim audit work that had not been identified by Internal Audit.



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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.

Yours sincerely

A handwritten signature in black ink that reads 'Ian Pennington'. The signature is written in a cursive style with a large, looped 'P'.

Ian Pennington  
Director