



**KPMG LLP**  
3 Assembly Square  
Britannia Quay  
Cardiff  
CF10 4AX  
United Kingdom

Tel +44 (0) 292 046 8087  
ian.pennington@kpmg.co.uk

**Private & confidential**

Ken Clarke  
Assistant Director: Finance and HR  
Telford and Wrekin Council  
Addenbrooke House  
Ironmasters Way  
Telford  
TF3 4NT

Our ref TWC/1617/INT

25 May 2017

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 2017. 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 visit 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:

- **Benefits:** Officers should ensure that exception reports are produced on a regular and timely basis, and any exceptions identified are investigated.
- **Journals:** Officers should ensure that supporting documentation is attached or clearly referenced for all journal transactions posted.

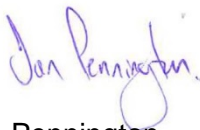
Each of these recommendations have been agreed with relevant Council officers, and a quarterly summary of reports separately reported to the Audit Committee.

There are a small number of other matters that we have discussed with your team. We will review these matters as part of our final audit work and, if considered relevant, we

will include these in the ISA260 report which we will produce at the conclusion of the audit and present to the Audit Committee in September 2017.

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



Ian Pennington  
Director