

Sent: 14 February 2020 11:36
Subject: External Audit - Phasing and Reporting Timetable

Dear Colleagues,

Following on from my email of the 28 January, this email provides confirmation of the audit phasing by the 14 February deadline we agreed with you.

I am aware that you will have also received a national letter from our GPS assurance leader, Janet Dawson on 10th February 2020. Janet’s letter referred to the regional office lead that provides your audit writing to you with the office delivery plan for the 2019/20 audits. My email of the 28th January and this one acts as our communication of the delivery plan for the public sector external audits provided by the Cambridge office

Thank you to everyone for their comments and observations, we have spoken with each of you individually, to clarify your questions and respond accordingly.

As a result of this consultation, we do not need to make any changes to our initial proposal. Therefore, I confirm below the allocated phase for your audit.



In terms of other key points:

- 1. There was an over-whelming support for the single timing of reporting the audit, and that this was to be consistent across all clients. We therefore confirm that we will report the Audit Results in late September / October. The only exception to this rule will be for the Broads Authority (who are under specific requirements from DEFRA, their sponsoring department, to lay their accounts before parliament before mid-July) and potentially the Pension Funds, where we need to issue any admitted body IAS19 assurance reports before 31 July (unlikely to be required).*
- 2. We are not planning on performing early substantive audit testing as in previous years. Our allocated phases incorporate sufficient time to audit 12 months transactions in one go. Our interim audits, will just cover the walk-throughs of your key financial systems and individual engagement teams will discuss with you the appropriate timing of this with you.*
- 3. This timeframe does allow us to deliver all our HB commitments by the 30 November deadline set by DWP and we have planned on that basis.*
- 4. Individual AP's will discuss with you the budget hours assumptions used for your engagement within the phases above.*

Thank you for your support with getting to this point. Whilst not ideal, in the overall context of where we are, I am pleased that we have got to an agreed position that we can now work to.

And lastly, a quick reminder that we have our Member forum on the 26th February to go through the key points we discussed with you all. If you have not had the opportunity to invite your Audit Committee chair (or substitute or other key Members) please do so and let Helen Pace (details below) know, so they can be added to the list.

Regards