

SUMMARY OF AUDIT FINDINGS

As at 13 October 2016







STATUS	REPORTING LEVEL
R Not started	Significant issue
A In progress	Raised for your attention
G Complete	No issue identified

The position reflected in the table below only reflects known and agreed audit results as at 13 October 2016.

AUDIT WORK STATUS		REPORTING LEVEL	ISSUE TO REPORT	ADJUSTMENTS MADE	UNADJUSTED ITEMS	REPRESENTATION REQUIRED
G	Journals	G	No	No	No	No
G	Property, plant and equipment	R	Yes	Yes	Yes	Yes
G	Debtors	A	Yes	Yes	No	No
G	Cash and cash equivalents	A	Yes	Yes	No	No
G	Creditors	A	Yes	Yes	No	No
G	Short and long term borrowing (inc LOBO loans)	G	No	No	No	Yes
A	Awaiting receipt of information	G	No	No	No	No
G	Other expenditure (inc Better Care Fund)	A	Yes	Yes	Yes	No
G	Grant income	R	Yes	Yes	Yes	No
G	Other income	A	Yes	Yes	No	No
G	Related party transactions	G	No	No	No	Yes
G	Financial instruments	G	No	No	No	No
G	Subject to check of final amendments	R	Yes	Yes	No	No
A	Whole of Government Accounts	To Be Confirmed	No	No	No	No
G	Annual Governance Statement	G	No	No	No	No

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AUDIT WORK STATUS		REPORTING LEVEL	ISSUE TO REPORT	ADJUSTMENTS MADE	UNADJUSTED ITEMS	REPRESENTATION REQUIRED
	Narrative Report		Yes	Yes	No	No
	Use of resources		No	No	No	No