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Private & confidential

Glenn Hammons
Section 151 – Chief Executive Officer
East Northamptonshire Council
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Our ref 1617/ENC/APL

06 April 2017

Dear Glenn,

East Northamptonshire 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, presented to Governance and Audit Committee in February 2017. In that plan we indicated that we were intending to present an Interim Audit Report to the Council's Governance and 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 for the current year, we no longer consider it necessary to report to the Governance and Audit Committee at this stage.

We will summarise the detailed work done to address the significant risks identified in our Audit Plan, and other matters, as part of our final ISA260 report. We will present this report to the Governance and Audit Committee Meeting in July 2017.

In the absence of the need for an Interim Audit Report, please feel free to table this letter at the April meeting of your Governance and Audit Committee, to provide them with an update on the progress of our audit. As discussed, we will not attend that meeting but will provide a full briefing on the audit when presenting our ISA260 report at the Governance and Audit Committee meeting.

Yours sincerely

Jon Gorrie
Director, KPMG LLP