



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

Tel +44 (0) 29 2046 8205
Fax +44 (0) 29 2046 8152
darren.gilbert@kpmg.co.uk

Private & confidential

Jon Topping
Head of Finance
Herbert Warehouse
The Docks
Gloucester
GL1 2EQ

Our ref dg/cs

28 April 2016

Dear Jon

Gloucester City 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 April 2016. In that plan we indicated that we would 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.

Planning audit work on some areas is still ongoing, notably in relation to payroll expenditure, for which we are awaiting the results of the testing of internal audit before performing our controls work. We will report our findings on these areas if relevant in the ISA260 report which we will produce at the conclusion of the audit and present to the Audit Committee in September 2016.

In the absence of the need for an Interim Audit Report, please feel free to table this letter at the next meeting of your Audit Committee, to provide them with an update on the progress of our audit.



KPMG LLP
Gloucester City Council – Audit progress
28 April 2016

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Darren Gilbert', with a small flourish at the end.

Darren Gilbert

Director, KPMG LLP