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**Private & confidential**

Ness Young  
Assistant Chief Executive - Performance  
Bridgend County Borough Council  
Civic Offices  
Angel Street  
Bridgend CF31 4WB

Our ref **Ma/450/DG**

14 May 2013

Dear Ness

**Bridgend County Borough Council – Audit progress**

We have now completed our planning and interim audit work in line with the timetable set out in our detailed Financial Audit Outline, dated March 2013. In line with good practice, any significant matters arising from this work 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 do not consider it necessary to issue an Interim Audit Report to the Audit Committee at this stage. If we identify any matters subsequent to the issue of this letter, 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 2013.

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.

Yours sincerely

Darren Gilbert  
Director

cc: Janet Smith