

# Bromsgrove District Council Audit Progress Report

May 2024



---

# Progress at May 2024

## Data migration

Officers provided a reconciliation between the old and new systems using a three-stage approach, which identified a total of £3k of transactions unreconciled between the two systems. We understand the approach taken in this reconciliation exercise and are satisfied that it is appropriate and reasonable. As reported in our 2020/21 audit plan, our materiality level was £900k and our clearly trivial level was £45k. We would therefore not have any significant concerns over the data transfer with this level of reported unreconciled transactions.

Our IT audit colleagues sought to reperform the exercise produced by officers, based upon the system transaction listing that we obtained with the support of the system providers, and using the ledger code converter also provided to us by officers which mapped the old and new ledger codes to one another. The aim of this was to ensure that the data used in the reconciliation was complete and accurate and by proving this, we would be in a position to conclude our work.

We raised further queries with officers as whilst almost half of the codes reconciled with no issues identified, the other half reported some variances between our data and that used in the reconciliation provided to us. The Council has reconciled at a lower code combination level than ourselves, that took on board changes that happened on implementation and has shown how those differences map. As per the papers presented to Audit, Standards and Governance Committee this evening, their S151 Officer now has the confidence from this work to formally issue the 2020/21 accounts for Audit. We asked for a sample of codes that had material differences to understand those differences and these have been provided to us to review.



© 2024 Grant Thornton UK LLP.

'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.