

## Appendix B : Overview of audit findings

In this section we present our findings in respect of matters and risks identified at the planning stage of the audit and additional matters that arose during the course of our work.

### Changes to Audit Plan

We have not had to change our Audit Plan as previously communicated to you.

Account	Transaction cycle	Inherent relative risk	Risk consequence	Change to Trafford Council audit plan	Trafford Council audit findings
Cost of services - operating expenses	Operating expenses	Other	Operating expenses could be understated	No	None
Cost of services - employee remuneration	Employee remuneration	Other	Remuneration expenses could be incorrect	No	See findings under internal control
Costs of services - Housing & council tax benefit	Welfare expenditure	Other	Welfare benefits could be in properly computed	No	None
Cost of services - other revenues (fees & charges)	Other revenues	None		No	None
(Gains)/ Loss on disposal of non current assets	Property, Plant and Equipment	None		No	None
Payments to Housing Capital Receipts Pool	Property, Plant & Equipment	None		No	None
Precepts and Levies	Council Tax	None		No	None