

Our Ref: AJS/TB/RM/BR0265

PRIVATE AND CONFIDENTIAL

The Management Committee
Bridgewater Housing Association
1st Floor
Bridgewater Shopping Centre
Erskine
PA8 7AA

RECEIVED

24 JUN 2019

BHA

10 June 2019

Dear Sirs

**BRIDGEWATER HOUSING ASSOCIATION
31 MARCH 2019 AUDIT PLANNING LETTER**

Further to our meeting with Angie Kennedy, Eleanor Biggs and Alison Smeaton on 4 March 2019, please find detailed below the arrangements for the Association's audit for the year ended 31 March 2019. Please let me know as soon as possible if any areas are unclear, or if you disagree with any of the following points.

1. SCOPE OF WORK/CLIENT SERVICE TEAM

We shall perform a full-scope audit of the statutory financial statements for the year ended 31 March 2019 for Bridgewater Housing Association in accordance with the terms set out in our letter of engagement dated 10 June 2019.

Tony Sinclair will be the service partner, responsible for overseeing the quality of all our services to the company, and will also act as audit partner. I will be the engagement manager and Rachel McCafferty will be the auditor in charge of fieldwork.

2. AUDIT APPROACH

Our work involves identifying risk areas and focusing our audit work in these areas. We will not verify all transactions, however the extent of our work carried out will be determined by the level of assessed risk and the size and nature of the transactions and balances within your accounts.

Our approach to the audit will be primarily substantive, relying on the substantive verification of transactions and balances. We will not carry out compliance testing of your system of internal control, as we do not believe that this would form an efficient source of audit assurance.

3. TIMETABLE

The fieldwork for the company commenced on 10 June 2019 and will last for approximately two weeks.

We will aim to have the audit clearance meeting during July 2019 and we aim to complete the audit work during August 2019.

4. PRODUCTIONS REQUIRED

In order to meet the above timetable we should be obliged if you would make the audit working papers file available for the start of the audit.

5. REPORTS

We will prepare a report to the Management Committee, drawing attention to any major matters affecting the financial statements of which we believe the Committee should be aware at their meeting to approve the accounts. This will be discussed at the clearance meeting to approve the accounts.

6. CONCLUDING REMARKS

Please let me know if you disagree with any of these points, or if we can be of any further assistance at this time.

Kind regards

Yours sincerely



Tommy Bates
Audit Director

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