

ANGUS COUNCIL

AUDIT SUB-COMMITTEE – 23 JUNE 2009

UPDATE ON 2008-09 & 2009-10 AUDIT PLANS

REPORT BY HEAD OF FINANCE

**ABSTRACT**

This report provides an update on the progress of the 2008/09 and 2009/10 annual audit plans.

**1. RECOMMENDATIONS**

- a) It is recommended that the Audit Sub-Committee note the progress to date on the 2008-09 and 2009-10 audit plans

**2. INTRODUCTION**

Report 262/09 to the Audit Sub-Committee of 24 March 2009 gave an update on the 2008-09 audit plan to 28 February 2009. This report updates the position as at 29 May 2009 and notes the commencement of the 2009-10 plan.

**3 PROGRESS REPORT 2008-09 and 2009-10 AUDIT PLAN**

In terms of the agreed revised audit plan there is only one area (Housing Arrears) still in course of fieldwork at 29 May 2009. Two are issued in draft (Law & Administration Creditors and Payroll) with three areas in internal review process (Establishment Control, Equalities and McClelland Compliance) and these three are expected to be issued in draft before the end of June. A few of the departmental travel and subsistence audits are awaiting agreement of factual accuracy with the client. All other areas are complete.

The 2009-10 plan has also commenced with the corporate governance audit completed and reported within the Chief Internal Auditors Annual Report to be considered at this Sub-Committee (report 489/09 refers). Eight other audit areas from this plan have also commenced.

**4. RECRUITMENT EXERCISE UPDATE**

Report 262/09 to the 24 March 2009 Sub-Committee outlined the recruitment difficulties to the qualified auditor post that were being experienced and indicated that a further recruitment exercise was underway. This exercise has been successful and a qualified and experienced auditor took up post on 1 June 2009.

**5. FINANCIAL IMPLICATIONS**

There are no financial implications arising from this report.

**6. HUMAN RIGHTS IMPLICATIONS**

There are no human rights implications arising from this report.

**7. EQUALITIES IMPLICATIONS**

The issues dealt with in this Report have been the subject of consideration from an equalities perspective (as required by legislation). An [equalities impact assessment](#) is not required.

NOTE: No background papers, as defined by Sections 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.

## **8. CONSULTATION**

The Chief Executive, Director of Corporate Services and Head of Law and Administration have been consulted in the preparation of this report.

Ian Lorimer  
**Head of Finance**

JW 2 June 2009

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