



**HENDERSON LOGGIE**  
Chartered Accountants

## **Angus Council**

**Audit Progress Report  
2009/2010**

**June 2010**



# Audit Progress Report

## June 2010

The following table records the stage of progress of each output proposed in the operational plan for 2009/10. The reporting process for shaded items is now complete. Where appropriate follow-up of action plans will be undertaken and reported in future.

Audit Area	Planned reporting date	Draft Report date or Work-in-Progress	Report Number	Final reporting date	Scrutiny & Audit Sub-Committee	Comments
<b>Planning</b>						
Risk Assessment, Annual Audit Plan and Fee Proposal	12 February 2010	29 January 2010	2010-01	12 February 2010	23 February 2010	
<b>Governance</b>						
Housing Benefit /Council Tax Benefit Subsidy Management Letter (if required)	TBA				TBA	Work on the 2009/10 HB/CTB subsidy claim commenced on 7 June 2010.
NFI Questionnaire	26 February 2010	N/A	N/A	26 February 2010	N/A	Audit Scotland return
Financial Statements Audit Plan	30 June 2010	26 April 2010	2010-02	8 June 2010	22 June 2010	
Fraud returns	As Required	N/A	N/A	As Required	N/A	Fraud returns submitted as required.
<b>Performance</b>						
PRG Financial Information Return	30 September 2010		N/A		N/A	Audit Scotland Return
Impact assessments – National Studies						Returns submitted to Audit Scotland as required.
<ul style="list-style-type: none"> <li>2009 Overview Report</li> </ul>	16 April 2010		N/A	15 April 2010	N/A	Audit Scotland return
<ul style="list-style-type: none"> <li>Asset Management</li> </ul>	14 May 2010		N/A	24 May 2010	N/A	Audit Scotland return



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<b>Finance</b>						
Communication of Audit Matters to Those Charged with Governance – ISA 260 Report	September 2010				21 September 2010	
Audit opinion on financial statements	30 September 2010	N/A	N/A		N/A	
Audit opinion on the Whole of Government Accounts	30 September 2010		N/A		N/A	
Year end Management Letter (if required)	30 October 2010					
Auditors' reports on grant claims and returns	As required	N/A	N/A	As Required	N/A	Reports issued to meet various grant deadlines. <ul style="list-style-type: none"><li>• Education Maintenance Allowance auditors' report dated 19 May 2010. No issues.</li></ul>
<b>Overall Conclusion</b>						
Report to Members and Controller of Audit – Annual Report	30 October 2010				2 November 2010	