



HENDERSON LOGGIE
Chartered Accountants

Aberdeen City Council

**Audit Progress Report
2008/09**

19 January 2010



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The following table records the stage of progress of each output proposed in the operational plan for 2008/09.

<i>Audit area</i>	<i>Planned reporting date</i>	<i>Draft report date or work-in-progress</i>	<i>Report number</i>	<i>Final reporting date</i>	<i>Scrutiny Panel/ Audit & Risk Committee</i>	<i>Reporting process complete</i>	<i>Comments</i>
Planning							
Risk assessment, annual audit plan and fee proposal	31 May 2009	7 April 2009	2009/01	30 April 2009	27 April 2009	✓	Draft report issued to Council Officer for comment on 7 April 2009 and draft discussed and agreed with the Scrutiny Panel on 27 April 2009.
Priorities and Risks Framework Return	31 March 2009	26 March 2009	2009/02	15 April 2009	27 April 2009	✓	Return submitted to Audit Scotland on 15 April 2009
Governance							
Financial Statements Audit Plan	22 May 2009	6 May 2009	2009/03	26 May 2009	8 June 2009	✓	Draft report issued to Council Officers for comment on 6 May 2009 and discussed and agreed with CMT on 18 May 2009. Final report issued to the Scrutiny Panel on 8 June 2009.



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Fraud Returns	As required	N/A	N/A	N/A	N/A	✓	Confirmation received that no frauds required to be reported to Audit Scotland.
Follow-up Reviews	TBA	11 November 2009	2009/10	4 December 2009	19 January 2010	✓	<p>Our follow-up review covers our previous reports on: Bank Reconciliations; Catering and Cleaning and Neighbourhood South Payroll; Council Tax; Financial Systems Team, Pension Benefits and School Lets.</p> <p>Final Report submitted to the Audit & Risk Committee.</p> <p>An update is still outstanding on the agreed actions relating to School Lets. This follow-up has therefore been carried forward to the 2009/10 audit.</p>
Property Sale Investigation – Follow-up Report	N/A	29 June 2009	2009/06	27 August 2009	8 September 2009	✓	Final Report submitted to the Audit & Risk Committee.



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<i>Performance</i>							
Statutory Performance Indicators return	29 August 2009	N/A	N/A	9 September 2009	N/A	✓	Final audited returns submitted to Audit Scotland on 9 September 2009. The Audit Scotland target date was not met due to additional time required by Council staff to test the sickness absence SPI. The publication deadline of 30 September 2009 was met.
PRG Overview Report Proforma Return	30 September 2009	N/A	N/A	7 October 2009	N/A	✓	Final return submitted to Audit Scotland.
Race Equality Duty – impact assessment	1 April 2009	N/A	N/A	30 March 2009	N/A	✓	Response to Audit Scotland’s initial questionnaire submitted on 30 March 2009. A further questionnaire was issued in October 2009 and was submitted to Audit Scotland on 17 October 2009.
	October 2009	N/A	N/A	17 October 2009	N/A	✓	



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Drug & Alcohol Services Scotland – impact assessment	July 2009	N/A	N/A	14 December 2009	N/A	✓	Audit Scotland questionnaire issued to Council Officers on 2 July 2009 for completion. Response received 11 December and completed questionnaire submitted to Audit Scotland 14 December 2009.
Overview of Mental Health Services – impact assessment	September 2009	N/A	N/A	14 December 2009	N/A	✓	Audit Scotland questionnaire issued to Council Officers on 2 September 2009. Response received 11 December and completed questionnaire submitted to Audit Scotland 14 December 2009.
<i>Finance</i>							
Communication of audit matters to those charged with governance	30 September 2009	29 September 2009	2009/07	30 September 2009	3 November 2009	✓	Discussed with Councillor Farquharson as representative of Audit and Risk Committee on 30 September.



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Audit Opinion on Financial Statements	30 September 2009	N/A	N/A	30 September 2009	3 November 2009	✓	An unqualified Audit Opinion on the Financial Statements was signed off on 30 September 2009 and will be presented to the Audit & Risk Committee on 3 November 2009 by the City Chamberlain.
Audit opinion on the Whole of Government Accounts	30 October 2009	N/A	N/A	11 November 2009	N/A	✓	Draft return received for audit, and submitted to the Scottish Government on 31 July 2009. Audit work is now complete, with the audited return submitted to the Scottish Government on 11 November 2009.
Year-end Management Letter (if required)	30 October 2009	13 November 2009	2009/09	17 December 2009	19 January 2010	✓	Final Report submitted to Audit & Risk Committee.



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HB/CTB Subsidy Management Letter (2007/08 Audit)	31 May 2009	11 June 2009	2009/05	30 June 2009	8 September 2009	✓	Draft report issued on 11 June 2009 and discussed and agreed with Council Officer. Final Report submitted to Audit and Risk Committee on 8 September 2009. The 2008/09 audit is now complete.
Auditor's reports on grant claims and returns	As required	WIP					The Non-Domestic Rates draft claim (audit deadline 26/02/10) is currently being reviewed. The Transfer of Functions to the NHS Claim (audit deadline 31/12/09) has still to be received. We understand that Council Officers are awaiting information from the Scottish Public Pensions Agency.
Overall Conclusion							
Report to Members and Controller of Audit – Annual Report	30 October 2009	26 October 2009	2009/08	19 November 2009	3 December 2009	✓	Final report issued to Audit and Risk Committee 3 December 2009.