



HENDERSON LOGGIE
Chartered Accountants

Aberdeen City Council

**Audit Progress Report
2009/10**

2 March 2010



Aberdeen City Council
Audit Progress Report 2009/10
2 March 2010

The following table records the stage of progress of each output proposed in the operational plan for 2009/10.

Audit area	Planned reporting date	Draft report date or work-in-progress	Report number	Final reporting date	Audit & Risk Committee	Reporting process complete	Comments
Planning							
Risk assessment, annual audit plan and fee proposal	18 February 2010	29 January 2010	2010-01		2 March 2010		Draft annual plan submitted to Council officers on 29 January 2010 for review and comment. It is anticipated that this will be finalised and reported to the Audit & Risk Committee on 2 March 2010.
Governance							
Financial statements audit plan	27 May 2010	WIP			8 June 2010		Timescales agreed with Council officers for carrying out interim work on the key financial systems during February and March.
Fraud returns	As required		N/A		N/A		



Aberdeen City Council
Audit Progress Report 2009/10
2 March 2010

Audit area	Planned reporting date	Draft report date or work-in-progress	Report number	Final reporting date	Audit & Risk Committee	Reporting process complete	Comments
National Fraud Initiative (NFI) Questionnaire	26 February 2010		N/A		N/A		Work is ongoing to finalise the NFI 2008/09 questionnaire for submission to Audit Scotland. The finalised questionnaire will summarise the progress made by the Council in taking forward NFI arrangements and will be used to inform the NFI national report due for publication in May 2010.
Follow-up review – School lets	TBA				TBA		Carried forward from 2008/09 plan. Timescale for completing this work to be agreed.
Performance							
PRG overview report proforma return	30 September 2010				N/A		
Impact assessments – National Studies	TBA				N/A		



Aberdeen City Council
Audit Progress Report 2009/10
2 March 2010

Audit area	Planned reporting date	Draft report date or work-in-progress	Report number	Final reporting date	Audit & Risk Committee	Reporting process complete	Comments
Finance							
Communication of audit matters to those charged with governance (ISA 260 Report)	30 September 2010				26 October 2010		
Audit opinion on financial statements	30 September 2010				26 October 2010		
Audit opinion on the Whole of Government Accounts (WGA)	30 September 2010				N/A		
Year-end management letter (if required)	30 October 2010				2 December 2010		



Aberdeen City Council
Audit Progress Report 2009/10
2 March 2010

Audit area	Planned reporting date	Draft report date or work-in-progress	Report number	Final reporting date	Audit & Risk Committee	Reporting process complete	Comments
HB/CTB subsidy management letter (if required)	TBA				TBA		
Auditor's reports on grant claims and returns	As required				N/A		
Overall Conclusion							
Report to Members and Controller of Audit – Annual Report	30 October 2010				2 December 2010		



Aberdeen City Council
Audit Progress Report 2009/10
2 March 2010

Audit area	Planned reporting date	Draft report date or work-in-progress	Report number	Final reporting date	Audit & Risk Committee	Reporting process complete	Comments
Finalisation of 2008/09 Audit Plan							
Non-Domestic Rates (NDR) Grant Claim	26 February 2010	WIP	N/A		N/A		Information is outstanding from Council Officers in order to complete the audit work. Discussions are ongoing and it is anticipated that this information will be made available to allow the deadline of 26 February 2010 to be met.