



HENDERSON LOGGIE
Chartered Accountants

Aberdeen City Council

**Audit Progress Report
2009/10**

27 April 2010



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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	18 February 2010	2 March 2010	✓	
Governance							
Financial statements audit plan	27 May 2010	WIP			8 June 2010		<p>Interim work is currently being carried out on the key control testing for the main financial systems. Liaison has also taken place with Internal Audit to ensure no duplication of work. The draft plan is currently being prepared, incorporating the findings of our interim testing and will be presented to the next Audit and Risk Committee in June.</p> <p>There has been a delay in carrying out the testing on the Creditors system due to information not being available. Officers have advised that the required information will be available w/c 5 April in order to progress this work.</p>



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Fraud returns	As required		N/A		N/A		
National Fraud Initiative (NFI) Questionnaire	26 February 2010	N/A	N/A	26 February 2010	N/A	✓	The finalised questionnaire was submitted to Audit Scotland summarising the progress made by the Council in taking forward NFI arrangements. This will be used to inform the NFI national report due for publication in May 2010.
Follow-up review – School lets	TBA	WIP			TBA		Carried forward from 2008/09 plan. Information received from Council Officers 25/03/10 on progress made to date. Meeting to be arranged to discuss and agree draft report.



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Performance							
Impact assessment – Overview of the local authority audits 2009	16 April 2010	WIP	N/A				Questionnaire received from Audit Scotland on 29 March requesting feedback on Councils' initial reaction to the Audit Scotland report. This is currently being discussed with Council Officers in order to submit a response.
PRG overview report proforma return	30 September 2010				N/A		
Impact assessments – National Studies	TBA				N/A		
Finance							
Communication of audit matters to those charged with governance (ISA 260 Report)	30 September 2010				26 October 2010		Pre-year end planning meeting held with finance staff 19 March 2010.



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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		
Auditor's reports on grant claims and returns	As required				N/A		



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HB/CTB subsidy management letter (if required)	TBA				TBA		<p>Further correspondence has been received from the DWP on the 2007/08 Subsidy Claim. The most recent letter of 25/02/10 responded to the Council's letter of 17/11/09 and our letter of 13/11/09.</p> <p>Correspondence has been received from the DWP on 14/04/10 requesting further information on the 2008/09 Subsidy Claim.</p>
Overall Conclusion							
Report to Members and Controller of Audit – Annual Report	30 October 2010				2 December 2010		