



**HENDERSON LOGGIE**

Chartered Accountants

**Aberdeen City Council**

**Audit Progress Report  
2009/10**

**8 June 2010**



**Aberdeen City Council**  
**Audit Progress Report 2009/10**  
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The following table records the stage of progress of each output proposed in the operational plan for 2009/10.

<b>Audit area</b>	<b>Planned reporting date</b>	<b>Draft report date or work-in-progress</b>	<b>Report number</b>	<b>Final reporting date</b>	<b>Audit &amp; Risk Committee</b>	<b>Reporting process complete</b>	<b>Comments</b>
<b>Planning</b>							
Risk assessment, annual audit plan and fee proposal	18 February 2010	29 January 2010	2010-01	18 February 2010	2 March 2010	✓	
<b>Governance</b>							
Financial statements audit plan	27 May 2010	11 May 2010	2010-02	27 May 2010	8 June 2010	✓	Interim work complete and final report presented to Audit and Risk Committee 8 June 2010
Fraud returns	As required		N/A		N/A		



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**8 June 2010**

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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	30 June 2010	WIP			21 September 2010		Carried forward from 2008/09 plan.  Information received from Council Officers 25 March 2010 on progress made to date and meeting held on 29 April 2010 to discuss.  Draft report currently being prepared for discussion with Council Officers.
<b>Performance</b>							
Impact assessment – Overview of the local authority audits 2009	16 April 2010	N/A	N/A	20 April 2010	N/A	✓	Completed questionnaire submitted to Audit Scotland on 20 April 2010 giving feedback on Councils' initial reaction to the Audit Scotland report.



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Impact assessment – Asset Management	14 May 2010	N/A	N/A	14 May 2010	N/A	✓	Completed questionnaire submitted to Audit Scotland on 14 May 2010 giving feedback on Councils' progress against the recommendations in the Audit Scotland national report.
PRG overview report proforma return	30 September 2010				N/A		
Impact assessments – National Studies	TBA				N/A		
<b>Finance</b>							
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		Education Maintenance Allowance (EMA) draft claim was due to be submitted on 30 April 2010 and the audit certificate deadline is 31 July 2010. Draft claim has still to be received, however, this has been discussed with Council Officers and we have provisionally scheduled to carry out audit in early June to allow deadline to be met.



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HB/CTB subsidy management letter (if required)	TBA				TBA		<p>There has been further correspondence with the DWP on the 2007/08 Subsidy Claim and this is now with the Secretary of State for a final decision on recovery of overpaid subsidy.</p> <p>The latest correspondence from the DWP regarding the 2008/09 Subsidy Claim was received on 12/04/10. The Council replied to this on 07/05/10 and we will reply to the DWP once the final outstanding issue has been commented on by the HB/ CTB software supplier.</p>
<b>Overall Conclusion</b>							
Report to Members and Controller of Audit – Annual Report	30 October 2010				2 December 2010		