



**HENDERSON LOGGIE**  
Chartered Accountants

**Aberdeen City Council**

**Audit Progress Report  
2009/10**

**21 September 2010**



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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	✓	Annual Return submitted to Audit Scotland 28 July 2010 confirming that there were no frauds to be reported for the year 2009/10.



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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	3 June 2010	2010/03	7 September 2010	21 September 2010	✓	Carried forward from 2008/09 plan.  Final Report submitted to Audit and Risk Committee on 21 September 2010.
<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	WIP			26 October 2010		Year-end audit currently being progressed in order to achieve the deadline of 30 September 2010.



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Audit opinion on financial statements	30 September 2010	WIP			26 October 2010		Year-end audit currently being progressed in order to achieve the deadline of 30 September 2010.
Audit opinion on the Whole of Government Accounts (WGA)	1 October 2010	WIP			N/A		Draft return received for audit on 30 July 2010.
Year-end management letter (if required)	30 October 2010				2 December 2010		



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Auditor's reports on grant claims and returns	As required	WIP			N/A		<p>Education Maintenance Allowance (EMA) audit certificate deadline is 31 July 2010 was met.</p> <p>Housing Benefit/ Council Tax Benefit (HB/ CTB) subsidy Claim audit currently being progressed. Initial testing completed, and extra testing identified. This needs to be completed by Council Officers prior to 30 September 2010 to ensure that adequate provision is included in the 2009/10 Financial Statements for any errors identified.</p>
HB/CTB subsidy management letter (if required)	TBA	WIP			TBA		<p>A final decision on the 2007/08 Subsidy Claim was made by the DWP on 4 June 2010, where it agreed to clawback overpayments of £165,211.</p> <p>A final decision on the 2008/09 Subsidy Claim has still to be made, and is therefore with the DWP for consideration.</p>



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<b>Overall Conclusion</b>							
Report to Members and Controller of Audit – Annual Report	30 October 2010				2 December 2010		