



HENDERSON LOGGIE

Chartered Accountants

Perth & Kinross Council

Audit Progress Report

2009/2010

May 2010

5(ii)
10/325



Audit Progress Report

The following table records the stage of progress of each output proposed in the operational plan for 2009/2010. The reporting process for shaded items is now complete. Where appropriate follow-up of action plans will be undertaken and reported in future.

Audit Area	Planned reporting date	Draft Report date or Work-in-Progress	Report Number	Final reporting date	Audit Sub-Committee	Comments
<i>Planning</i>						
Risk Assessment, Annual Audit Plan and Fee Proposal	26 February 2010	29 January 2010	2010/01	23 February 2010	3 March 2010	
<i>Governance</i>						
Housing Benefit /Council Tax Benefit Subsidy Management Letter if required	TBA				TBA	
Financial Statements Audit Plan	30 June 2010	17 May 2010	2010/02	31 May 2010	9 June 2010	The proposed date for presenting this report to the Audit Sub-Committee in our Risk Assessment, Annual Audit Plan and Fee Proposal was 22 September 2010.
Fraud returns	As Required	N/A	N/A	As Required	N/A	Fraud returns submitted as required.
NFI Questionnaire	26 February 2010	N/A	N/A	26 February 2010	N/A	Audit Scotland return



Audit Progress Report

Audit Area	Planned reporting date	Draft Report date or Work-in-Progress	Report Number	Final reporting date	Audit Sub-Committee	Comments
<i>Performance</i>						
PRG Financial Information Return	30 September 2010	N/A	N/A		N/A	Audit Scotland return
Impact assessments – National Studies						
Overview of the local authority audits 2009	N/A	N/A	N/A	15 April 2010	N/A	Audit Scotland Return. This return was completed by the due date of 16 April 2010.
Asset management study – information exchange Part 2	N/A	N/A	N/A	14 May 2010	N/A	Audit Scotland Return. This return was completed by the due date of 14 May 2010.
<i>Finance</i>						
Communication of Audit Matters to Those Charged with Governance – ISA 260 Report	September 2010				17 November 2010	
Audit opinion on financial statements	30 September 2010	N/A	N/A		N/A	Propose reporting to Full Council, Committee date 29 September, if possible. After submission to the Council this will be submitted to the next meeting of the Audit Sub Committee.



Audit Progress Report

Audit Area	Planned reporting date	Draft Report date or Work-in-Progress	Report Number	Final reporting date	Audit Sub-Committee	Comments
<i>Finance (cont'd)</i>						
Audit opinion on the Whole of Government Accounts	30 September 2010		N/A		N/A	Audit opinion and Whole of Government return to Audit Scotland.
Year end Management Letter (if required)	29 October 2010				TBA	
Auditors' reports on grant claims and returns (including HB/CTB Subsidy)	As required	N/A	N/A	As Required	N/A	Reports issued to meet various grant deadlines.
<i>Overall Conclusion</i>						
Report to Members and Controller of Audit – Annual Report	29 October 2010				15 December 2010	Date for Committee for the Report to Members refers to Council Committee date. This will be presented to the following meeting of the Audit Sub-Committee