

Public Document Pack

Argyll and Bute Council
Comhairle Earra Ghaidheal agus Bhoid

Customer Services
Executive Director: Douglas Hendry



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14 September 2011

SUPPLEMENTARY PACK 2

AUDIT COMMITTEE – FRIDAY 16 SEPTEMBER 2011 AT 11.15 AM

I enclose herewith item 13 (**EXTERNAL AUDIT PROGRESS REPORT 2010 – 2011**) which was marked “to follow” on the above agenda.

Douglas Hendry
Executive Director - Customer Services

TO FOLLOW ITEM

- 13. EXTERNAL AUDIT PROGRESS REPORT 2010 - 2011**
Report by Grant Thornton UK LLP, External Auditors (Pages 1 - 2)

AUDIT COMMITTEE

Martin Caldwell
Councillor George Freeman
Councillor David Kinniburgh
Ian M M Ross

Councillor Gordon Chalmers
Councillor Daniel Kelly
Councillor James Robb

Contact: Fiona McCallum

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Summary of progress of the external audit plan for the year ending 31 March 2011

Audit Reports	To be issued to Management	Management response	Presented to Audit Committee	As at September 2011
Audit Planning				
Audit Approach Memorandum	11th February 2011	18 February 2011	March 2011	Completed
Financial Statements				
Report on the IFRS 2009-10 Restated Accounts	29 April 2011	13 May 2011	June 2011	Completed
Report on 2010-11 financial statements audit (ISA 260)	22nd August 2011	29th August 2011	September 2011	Submitted to September meeting
Governance				
Interim Management Report	27th May 2011	10th June 2011	June 2011	Completed
Overall Audit				
Final Report to Members and Accounts Commission for Scotland	7th October 2011	28th October 2011	December 2011	Work ongoing- to be submitted to December meeting
Other Outputs				
To be issued				
Performance audit				AIP presented to
Response to national studies	February and August 2011			June audit committee
Assurance and Improvement Plan	1st April 2011			
Improving Public Sector Purchasing Follow Up Report	30th August 2011			Responses submitted upon request to AS
Grant claim audits				
Non Domestic Rates Income Return	25th February 2011			NDR and EMA completed
Education Maintenance allowance	31st July 2011			

Audit Reports	To be issued to Management	Management response	Presented to Audit Committee	As at September 2011
Criminal Justice Social Work grant	30th September 2011			HB work ongoing
Housing benefit and council tax benefit	30th November 2011			