

Argyll and Bute Council - External Audit Progress Update

to 21 August 2009

Audit Area	Target Delivery	Outturn
Financial statements audit Interim report Accounts report (ISA260)	30 June 2009 early September 2009	Draft issued on 9 June 2009, first management comments received on 29 June 2009, final draft to be issued w/c 24 August 2009 Clearance meeting to be held with the Head of Strategic Finance on 31 August 2009 and Draft ISA260 to be issued thereafter (w/c 31 August 2009).
Governance Interim report	30 June 2009	2 reports were issued: Governance Draft issued on 14 May 2009, management comments received on 22 May 2009, final draft issued 3 June 2009 IT Draft issued on 5 May 2009, management comments received on 26 May 2009, final draft issued 3 June 2009
Performance Best Value- follow up review SPIs- return to Audit Scotland	30 October 2009 31 August 2009	Scoping meeting planned with the Chief Executive on 3 September 2009 Fieldwork commenced on w/c 20 July 2009 and return to Audit Scotland to be submitted on 31 August 2009
Grant claims Housing and Council Tax Benefit Education Maintenance Allowance Non-domestic rates	30 November 2009 31 July 2009 8 February 2010	Planning meeting held with the benefits team on 17 August 2009, with audit work to commence w/c 14 September 2009. Timetable to completion agreed to ensure audit certificate is submitted by 30 November 2009 Audited claim submitted to the Scottish Government on 31 July 2009 Audit fieldwork planned for early January 2010
Overall audit Annual Audit Report	30 October 2009	Agreed with Chief Executive and Head of Strategic Finance that the report will be issued by 30 October to accommodate the best value review.