

Audit area	Target Delivery	Update position at June 2010
Financial statements		
Interim report- core financial systems	31 May 2010	Completed
Interim report- implementation of IFRS	30 June 2010	1st review of implementation completed, review of PFI schemes underway
Report on the 2008-09 financial statements audit	10 September 2010	Not yet due
Audit opinion on the 2009-10 financial statements	30 September 2010	Not yet due
Whole of Government accounts return	30 September 2010	Not yet due
Governance		
Report to Audit Scotland on the National Fraud Initiative	28 February 2010	Completed
Interim report - governance follow up	31 May 2010	Issued in draft 11 June 2010- awaiting management responses
Interim report- contract management follow up	30 June 2010	On site work completed, report in draft for issue by 30 June 2010
Performance audit		
Shared Risk Assessment	30 April 2010	Completed
Audit and Assurance Improvement Plan	30 April 2010	Completed
Statutory Performance Indicators	30 September 2010	Not yet due
Best Value Follow Up	31 August 2010	Not yet due
National Performance Studies - impact assessments	Throughout the year	Asset management return submitted in May 2010

Audit area	Target Delivery	Update position at June 2010
Grant claim audits		
Education maintenance allowance	31 July 2010	Audit scheduled for 1st week in July
Housing Benefit and Council Tax Benefit subsidy	30 November 2010	Audit scheduled for w/c 23 August
Non Domestic Rates	15 February 2011	Not yet due
Grant overview report	31 March 2011	Not yet due
Overall audit		
Report to members and the Accounts Commission for Scotland	31 October 2010	Not yet due