

Audit area	Target Delivery	Update position at September 2010
Financial statements Interim report- core financial systems Interim report- implementation of IFRS Report on the 2008-09 financial statements audit Audit opinion on the 2009-10 financial statements Whole of Government accounts return	31 May 2010 30 June 2010 10 September 2010 30 September 2010 30 September 2010	Completed 1st review of implementation completed, review of PFI schemes underway 2009-10 accounts audit nearing completion, and clearance meeting scheduled for 1 September with Report to be issued thereafter On Schedule On Schedule
Governance Report to Audit Scotland on the National Fraud Initiative Interim report - governance follow up Interim report- contract management follow up	28 February 2010 31 May 2010 30 June 2010	Completed Issued in draft 11 June 2010- awaiting management responses Completed and due to be presented at September audit committee
Performance audit Shared Risk Assessment Audit and Assurance Improvement Plan Statutory Performance Indicators Best Value Follow Up	30 April 2010 30 April 2010 30 September 2010 31 August 2010	Completed Completed Work completed and will be reported in our annual audit report. Best value interviews commenced 12th August, report to follow

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National Performance Studies - impact assessments	Throughout the year	Asset management return submitted in May 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 commenced on 23 August in line with the agreed timetable
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	We intend to submit to management for comments by 30 September 2010