

## 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
<b>Audit Planning</b>				
Audit Approach Memorandum	11th February 2011	18 February 2011	March 2011	Completed
<b>Financial Statements</b>				
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 Sep meeting
<b>Governance</b>				
Interim Management Report	27th May 2011	10th June 2011	June 2011	Completed
<b>Overall Audit</b>				
Final Report to Members and Accounts Commission for Scotland	7th October 2011	28th October 2011	December 2011	Work ongoing- to be submitted to Dec meeting
<b>Other Outputs</b>				
Performance audit	To be issued			AIP presented to June audit committee
Response to national studies	February and August 2011			
Assurance and Improvement Plan	1st April 2011			Responses submitted upon request to AS
Improving Public Sector Purchasing Follow Up Report	30th August 2011			
<b>Grant claim audits</b>				
Non Domestic Rates Income Return	25th February 2011			NDR and EMA completed
Education Maintenance allowance	31st July 2011			

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Criminal Justice Social Work grant	30th September 2011			HB work ongoing
Housing benefit and council tax benefit	30th November 2011			