

ANGUS COUNCIL

AUDIT SUB-COMMITTEE – 15 APRIL 2003

UPDATE ON 2002/03 AUDIT PLAN

REPORT BY DIRECTOR OF FINANCE

ABSTRACT

This report provides an update on the progress of 2002/03 annual audit plan

1. RECOMMENDATIONS

It is recommended that the audit sub-committee note the progress made to date

2. INTRODUCTION

At the audit Sub-Committee meeting of 29 January 2002 an annual audit plan for 2002/03 was agreed and the Audit, VFM & Risk Manager tasked with bringing a report on the progress of the plan to the next meeting.

3 PROGRESS REPORT 2002-03 AUDIT PLAN

Thirty five main areas for review are included in the 2002-03 audit plan, plus a block allocation for follow up audits. Seven of the areas have been deferred/combined with the agreement of the Director of Finance and one main area plus two investigation areas added. Two areas within the plan were for support purposes and therefore no reports are issued. From these areas forty-seven separate audits have been scheduled for 2002-03 and the table summarises the position of these audits at 31 March 2003. It should be noted that the part-time staffing vacancy still exists despite attempts to recruit from the market-place. This, and a further auditor vacancy in the last quarter of the year has had an impact on the 2002-03 audit plan and has required areas of deferment to future years discussed above. Interim measures are being implemented to partially address the current vacancies pending a fuller review of the section staffing profile which, it is hoped, will result in a full staffing complement around September 2003. Notwithstanding the above, it is considered by the Audit, VFM and Risk Manager that the level of audit carried out within the Council during 2002/03 was adequate in nature and scope to provide the required evidence on which to form an assurance opinion in relation to internal financial controls.

Audit Plan Areas	Number
Scheduled audits	47
Final Reports Issued	22
Draft Reports issued	12
Audits in Review	5
Audits in Course	8
	47

Notwithstanding the above, it is considered by the Audit, VFM and Risk Manager that the level of audit carried out within the Council during 2002/03 was adequate in nature and scope to provide the required evidence on which to form an assurance opinion in relation to internal financial controls.

4. FINANCIAL IMPLICATIONS

There are no financial implications arising from this report.

5. HUMAN RIGHTS IMPLICATIONS

There are no human rights implications arising from this report.

6. CONSULTATION

The Chief Executive and Director of Law and Administration have been consulted in the preparation of this report.

David S Sawers
Director of Finance

NOTE: No background papers, as defined by Sections 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.

JW 01/03/03