

ANGUS COUNCIL

AUDIT SUB-COMMITTEE – 26 October 2004

UPDATE ON 2003/04 and 2004/05 AUDIT PLAN

REPORT BY DIRECTOR OF FINANCE

ABSTRACT

This report provides an update on the progress of 2003/04 and 2004/05 annual audit plans.

1. RECOMMENDATIONS

It is recommended that the Audit Sub-Committee note the progress made to date.

2. INTRODUCTION

Report 590/04 to the Audit Sub-Committee meeting of 6 May 2003 indicated that a number of the 2003-04 audits were either in course (5) at review (5) or at draft report stage (11). Of these 21 reports, four reports are still out for factual accuracy agreement and one is still in course. All remaining reports have been agreed.

3 PROGRESS REPORT 2004-05 AUDIT PLAN

At the Audit Sub-Committee meeting of 6 May 2004 the annual audit plan for 2004-05 was agreed and the Chief Internal Auditor tasked with bringing forward and update on progress to the next meeting. Attached at [Appendix I](#), for consideration, is a snapshot of the progress of the plan at 30 September 2004. In summary over 40% of the identified 2004-05 audit plan has commenced with six audits finalised, four currently in the factual accuracy process, six in review and eight audits in course. In addition the section has reported on three separate investigations.

Ongoing staffing vacancies have affected the 2004-05 plan but these have recently been resolved with a new appointment to the vacant post, bringing the section up to full staffing complement. This should allow the section to discharge the vast majority of the 2004-05 plan.

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 30/9/04