

ANGUS COUNCIL

AUDIT SUB-COMMITTEE – 16 June 2005

UPDATE ON 2004/05 AND 2005-06 AUDIT PLAN

REPORT BY ACTING DIRECTOR OF FINANCE

ABSTRACT

This report provides an update on the progress of the 2004/05 and 2005/06 annual audit plan.

1. RECOMMENDATIONS

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

2. INTRODUCTION

Report 551/05 to the Audit Sub-Committee meeting of 16 June 2005 indicated progress against the 2004-05 and 2005-06 audit plan. This report provides an update on both plans as at 30 September 2005.

3 PROGRESS REPORT 2004-05 AND 2005-06 AUDIT PLAN

Attached at Appendix I, for consideration, is a snapshot of the 2005-06 plan at 30 September 2005.

Of the 46 main audit areas identified in the plan, 26 are at various stages of the audit process at mid year. A total of 8 final reports have been issued, with a further 6 reports at draft stage. Currently the plan is broadly on-course for completion although a staffing vacancy has arisen which may impact on plan completion.

In relation to the 2004-05 year, only one report remains to be issued as a final and is currently in draft form with the client for agreement of factual accuracy.

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.

Colin McMahan
Acting 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 22/09/05