

ANGUS COUNCIL

AUDIT SUB-COMMITTEE – 17 March 2005

UPDATE ON 2004/05 AUDIT PLAN

REPORT BY DIRECTOR OF FINANCE

ABSTRACT

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

1. RECOMMENDATIONS

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

2. INTRODUCTION

Report 1235/04 to the Audit Sub-Committee meeting of 26 October 2004 indicated progress against the 2003-04 and 2004-05 audit plans. The audits remaining which related to 2003-04 have now been finalised and update progress for 2004-05 is provided below.

3 PROGRESS REPORT 2004-05 AUDIT PLAN

Attached at [Appendix I](#), for consideration, is a snapshot of the progress of the plan at 28 February 2005. It should be noted that a combination of the staffing vacancies earlier in the year, some slippage in replacement of systems and added areas have necessitated the deferral of a few of the planned audits to 2005-06.

In summary, substantial progress has been made with 25 audit areas at various stages of completion including 8 reports with clients for agreement of factual accuracy; 9 at internal review stage and 8 in course. The remaining 3 planned areas will commence in March 2005.

Despite the deferrals mentioned above, the Chief Internal Auditor considers that sufficient audit work will have been discharged to form an assurance opinion for the 2004-05 statement of internal financial control.

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 28/2/05