

ANGUS COUNCIL

AUDIT SUB-COMMITTEE – 16 June 2005

UPDATE ON 2004/05 AND 2005-06 AUDIT PLAN

REPORT BY 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 344/05 to the Audit Sub-Committee meeting of 17 March 2005 indicated progress against the 2004-05 audit plan. This report provides an update on the plan and the commencement of the 2005-06 activities.

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

Attached at [Appendix I](#), for consideration, is a snapshot of the 2004-05 plan at 31 May 2005.

In summary, substantial progress has been made with sixteen audit areas at various stages of completion. Eight reports are currently with clients for agreement of factual accuracy; three are at internal review stage and five reviews are in course. Completion of the plan has been hindered by an investigation which arose late in the financial year.

A number of areas of the 2005-06 plan have commenced at the 21 May 2005, with six audit areas currently in course and one in review.

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 30/05/05