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ITEM 1

REPORT TO: AUDIT AND RISK MANAGEMENT SUB-COMMITTEE

REPORT ON: EXTERNAL AUDIT REPORTS

REPORT BY: ALASDAIR CRAIK, SENIOR AUDIT MANAGER

REPORT NO: 317-2010

1 PURPOSE OF REPORT

To submit to Members of the Audit and Risk Management Sub-Committee the External Audit Reports finalised since the last Sub-Committee and the Annual Audit Plan for 2009/10.

2 RECOMMENDATIONS

Members of the Sub-Committee are asked to consider each of the individual reports.

3 BACKGROUND

3.1 The 2009/10 Annual Audit Plan outlines the focus of our audit work for the year which is centred around four areas:

- the financial statements
- the findings of our audit risk assessment process
- a review and assessment of governance and performance arrangements
- grant claims and returns.

3.2 The Follow-up of Change Management and Application System Reviews 2009/10 outlines our findings from our follow-up reviews of the action taken by the Council to address risks identified in previously audit reports.

3.3 Audit work in respect of other areas set out in the Annual Audit Plan is ongoing. The findings from our 2009/10 work will be detailed in our Final Report to Members in October 2010.

Alasdair Craik
Senior Audit Manager
2M May 2010