
Report To:	Audit Committee	Date:	05.01.10
Report By:	Corporate Director Improvement and Performance	Report No:	AC/27/09/PW/APr
Contact Officer:	Andi Priestman	Contact No:	01475 712251
Subject:	EXTERNAL AUDIT PROGRESS REPORT		

1.0 PURPOSE

- 1.1 The purpose of this report is to present the reports produced by Audit Scotland since the last Audit Committee meeting.

2.0 SUMMARY

- 2.1 One report has been finalised by Audit Scotland since the last Audit Committee:-
- Annual Report to Members and the Controller of Audit on the 2008-2009 Audit
- 2.2 This document was considered by Policy and Resources Committee on 17 November 2009 and was remitted for consideration of those matters which fall within the remit of the Audit Committee.
- 2.3 A representative from Audit Scotland will be in attendance at the meeting in order to address any issues arising from these reports.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that Members consider the matters raised in this report.

Paul Wallace
Corporate Director
Improvement and Performance

4.0 BACKGROUND

- 4.1 Members of the Audit Committee are required to monitor progress by Audit Scotland who are responsible for the external audit of the Council to enable them to discharge their scrutiny and performance monitoring roles.
- 4.2 In practice, audit plans and findings are reported by Audit Scotland to the Council in a series of reports.
- 4.3 Members are provided with copies of each report to support their understanding and knowledge of the matters raised.

5.0 IMPLICATIONS

- 5.1 Legal: None
Finance: None
Personnel: None
Equalities: None

6.0 CONSULTATIONS

- 6.1 Consultations took place with relevant officers throughout the audit process.

7.0 LIST OF BACKGROUND PAPERS

- 7.1 Audit Scotland's External Audit reports
- Annual Report to Members and the Controller of Audit on the 2008-2009 Audit