

**ABERDEEN CITY & SHIRE  
STRATEGIC DEVELOPMENT PLANNING AUTHORITY**

**Date: 10 June 2011**

**Title: Draft Statement of Accounts and Audit Scotland Annual  
Audit Plan 2010/11**

**1 Purpose of Report**

1.1 The purpose of this report is for the Strategic Development Planning Authority (SDPA) to note the report by Audit Scotland regarding audit arrangements for the SDPA and to consider the draft Statement of Accounts for 2010/11.

**2 Background**

2.1 The budget for the SDPA was initially considered as part of the Aberdeenshire and Aberdeen City Council overall budget proposal with a contribution of 50% of the costs to be made by each partner Council.

2.2 The plan for the 2010/11 audit process from Audit Scotland is attached as appendix 1 to this report. This document sets out the respective responsibilities of those involved, the general approach to be taken by Audit Scotland, the reporting arrangements with a timetable for key outputs and a summary of major financial issues facing the Authority.

**3 Statement of Accounts 2010/11**

3.1 The draft financial statements for 2010/11 are attached as Appendix 2 to this report. Members will note the statements are presented under the new International Financial Reporting Standards format. Also attached is a copy of the standard budget monitoring statement for the year to 31 March 2011 (Appendix 3) to allow Members to better relate to the changes in the format of the Statements.

3.2 Members will recall from earlier reports that we had forecast a budget underspend largely due to the reduced staff numbers throughout the year. The outturn reflected this and costs were £124,000 under budget and Council partner contributions have been reduced accordingly.

3.3 These draft Statements will be amended before submission to the Controller of Audit. We are still awaiting final information from the Pension Authority to complete Note 14 on page 20 of the draft Statements.

**4 Financial Implications**

4.1 There are no financial implications arising from the Draft statement of accounts

## **5 Recommendations**

5.1 It is recommended that the SDPA:

- a) notes the Audit Scotland audit plan for 2010/11; and
- b) considers the draft Financial Statements for 2010/11 and approves their issue to Audit Scotland and the Controller of Audit.

Derek Yule  
Treasurer

*Report prepared by: Tom Buchan, Principal Accountant, Aberdeenshire Council*