

PROGRESS REPORT on EXTERNAL AUDIT REPORTS 2001/2002

1. SUMMARY

Internal Audit has prepared a list for all external audit management letters produced by Audit Scotland for 2001/02. (See Appendix 1). A review regarding the progress made by management in the implementation of these reports recommendations has been performed by Internal Audit the results of which are detailed below.

2. RECOMMENDATIONS

2.1 The contents of this report are to be noted and followed up by Internal Audit.

3. DETAILS

- 3.1 The Council received an external audit management report from Audit Scotland entitled Regularity & Governance 2001/2002. It was previously reported to the Audit Committee that one recommendation remained outstanding. However Internal Audit is able to report that this recommendation has now been implemented.
- 3.2 Internal Audit reported at the last audit committee that there were 5 remaining recommendations to be implemented with regard to the Audit Scotland report entitled Management Report – Regularity & Governance 2001/2002. Internal Audit can report that as of 31 October 2003 there are only 2 recommendations remaining to be implemented. The 2 have implementation dates of January 2005. (See Appendix 2).
- 3.3 The 2001/02 final report to Argyll & Bute Council on the audit of Final Accounts was presented to the Council in November 2002. As at 31 October 2003 only 2 recommendations remain to be implemented. One of these has an implementation date of January 2005 and local management has given a comment on progress for the remaining recommendation. (See Appendix 3).
- 3.4 An audit memorandum for Audit of Accounts 2001/02 was presented to the Council in October 2002. The memorandum addressed matters of accounting principle not previously reported in the final report. Internal Audit can report that at 31 October 2003 all recommendations have been implemented.
- 3.5 Audit Scotland in December 2002 issued a report entitled Performance Audit of Trading Standards. The conclusion drawn was that the Trading Standards Service had performed above the Scottish average. As at 31 October 2003 out of 11 recommendations 2 remain outstanding. However, management have made some progress towards implementation and this is reflected in the appended comments. (See Appendix 4).

4. CONCLUSIONS

Implementation of recommendations will continue to be monitored by Internal Audit as part of the annual audit plan. Those remaining to be implemented will continue to be reported to the Audit Committee.

5. IMPLICATIONS

5.1	Policy:	None
5.2	Financial:	None
5.3	Personnel:	None
5.4	Legal:	None
5.5	Equal Opportunities:	None

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