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**ACTION PLAN – REGULARITY & GOVERNANCE 2000/2001**


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Page/P ara Ref	No	Recommendation	Responsible Officer	Action	Date	Update as at 30/10/03
		<b>Internal Audit</b>				
10/8	4	<p>Management should consider the appropriateness of the staffing structure of internal audit.</p> <p style="text-align: right;"><i>Priority: Medium</i></p>	Previously the responsibility of S. McGregor now passed to the Head of Strategic Finance.	The Council recently reviewed the structure of Internal Audit and entered into a partnership for Internal Audit with KPMG for a 3-year period. It is not proposed to review the structure prior to the end of the partnership.	January 2005	Will be reviewed nearer the implementation date
11/11	6	<p>Management should consider the relative independence of internal audit and current reporting lines.</p> <p style="text-align: right;"><i>Priority: Medium</i></p>	Previously the responsibility of S. McGregor now passed to the Head of Strategic Finance.	<p>Internal Audit has access to the Director of Finance, the Chief Executive and the Chairman of the Audit Committee.</p> <p>However this will be reviewed at the termination of the Internal Audit partnership with KPMG</p>	January 2005	Will be reviewed nearer the implementation date