

PMP EXTERNAL AUDIT REPORTS 2002 – 03.

1. SUMMARY

As part of Audit Scotland's statutory responsibilities, they are required to satisfy themselves that the Council has in place appropriate management arrangements to secure value for money from the resources available to it. The method used by them in 2002 – 03 was to review Council best value progress through Performance Management and Planning (PMP) reviews.

2. RECOMMENDATIONS

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

3. DETAILS

3.1 Audit Scotland are not planning to carry out any further follow up PMP reviews however Internal Audit will continue to report on the progress made by local management in implementing remaining issues.

3.2 Internal Audit has carried out a review as at 31 October 2003 of the issues raised in the PMP follow up reviews originally performed by Audit Scotland and obtained verbal comments from local management as to progress. Appendix 1 to 7 covers the updated position, action plans and indicates that local management is aware of the need to complete the recommendations outlined by Audit Scotland.

3.3 Internal Audit was asked to report back to the Audit Committee regarding the progress of the recommendations for PMP Fleet Management & Registration Services. Local management have now confirmed to Internal Audit that there are plans in place to complete these actions.

4. CONCLUSIONS

Implementation of recommendations will continue to be monitored by Internal Audit.

5. IMPLICATIONS

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| 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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Internal Audit Manager 28 November 2003.
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