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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 31/12/03
		<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	To be reviewed at the end of the current partnership agreement.
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	To be reviewed at the end of the current partnership agreement.