

Action Plan

APPENDIX 3

Final Report	Action				
Page/Paragraph Reference	Issue to be addressed by the Council	Management response	Who by	When by	Update at 31/12/03
8/24	Non-operational assets. The Council should review all non-operational assets to assess whether these assets are contributing to the achievement of one or more of the Council's policy objectives for a service.	Finance and Estates will review the non-operational assets with a view to reclassifying those assets, which are to contribute to a service's objectives.	M Miller	31/03/2003 for 2002/03 Annual Accounts	Proposed date of 30 June 2004 for Annual Accounts.
14/25	Internal audit. The Council should review the current structure and reporting arrangements of Internal Audit.	The Council recently reviewed the structure and reporting arrangements 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.	Previously the responsibility of S. McGregor now passed to the Head of Strategic Finance.	January 2005	To be reviewed at the end of the current partnership agreement.