

**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 As reported to the last audit committee Internal Audit will continue to report on the progress made by management in implementing the agreed actions outlined in the Audit Scotland PMP reports.

3.2 As at the end of December 2003 Internal Audit carried out a review to establish what progress had been made by management in implementing the agreed actions raised in the PMP follow up reviews performed by Audit Scotland. Appendix 1 sets out the updated position and Appendix 2 to 6 covers the remaining actions unresolved with management comment appended. Internal Audit in discussion with management can see that progress is taking place with quite a few of the remaining actions being close to completion.

3.3 As requested the Fleet Manager has prepared a report for the audit committee setting out his plans for completing the 2 remaining PMP action points outlined in Appendix 3.

**4. CONCLUSIONS**

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

**5. IMPLICATIONS**

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

Ian Nisbet  
Internal Audit Manager 23 January 2004.  
20febfinalreport20Feb