

EXTERNAL AUDIT REPORTS 2001/2002

1. SUMMARY

Internal Audit has prepared a list of all external audit management letters produced by Audit Scotland in 2001/02 for which recommendations remain to be implemented. (See Appendix 1). A review regarding the progress made by management in the implementation of these report recommendations has been performed by Internal Audit the results of which are detailed below.

2. RECOMMENDATIONS

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

3. DETAILS

3.1 Internal Audit reported at the last audit committee that there were 2 remaining recommendations to be implemented with regard to the Audit Scotland report entitled Management Report – Regularity & Governance 2001/2002. The 2 recommendations have an implementation date of January 2005. Internal Audit will continue to include these in our update to the audit committee until both actions are addressed. (See Appendix 2).

3.2 The 2001/02 final report to Argyll & Bute Council on the audit of Final Accounts was presented to the Council in November 2002. As at end of April 2004 there are still 2 recommendations remaining to be implemented. One of these has an implementation date of January 2005. This recommendation will continue to be included in the update on progress to the audit committee until the action is addressed. The second recommendation relates to non-operational assets and joint working between Finance and Estates for which a proposed completion date of June 2004 has been given by local management. (See Appendix 3).

3.3 As reported to the last audit committee, Audit Scotland in December 2002 issued a report entitled Performance Audit of Trading Standards. The report had commented on the good performance of the Council's Trading Standards function when compared to other Scottish Authorities. As at the end of April 2004 a total of 2 recommendations remain outstanding. Management proposes to produce a Public Services Protection Plan by September 2004 and submit policies to Public Service & Licensing Committee in October 2004. (See Appendix 4).

4. CONCLUSIONS

Implementation of recommendations will continue to be monitored by Internal Audit as part of the annual audit plan. Those remaining to be implemented will continue to be reported to the Audit Committee.

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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