

EXTERNAL AUDIT REPORTS 2002 – 2003.

1. SUMMARY

Internal Audit has prepared an up to date list of all external audit management reports produced by Audit Scotland in 2002 - 2003 for which recommendations remain to be implemented. (See Appendix 1). Internal Audit has performed a review of the progress being made by management in implementing these outstanding recommendations the results are detailed below.

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 the Management Report, Regularity & Governance (2) 2002/03 had 8 recommendations still to be implemented. As at the end of April 2004 this has reduced to 5 recommendations remaining to be implemented. Of these, 2 had implementation dates before the end of 2003. These recommendations relate to the updating of Council Standing Orders where implementation has been rescheduled to 31 July 2004. Of the remaining 3 recommendations 2 had implementation dates of 31 March 2004, these have now been revised to 30 September 2004. The remaining recommendation has an implementation date of 30 September and is presently on going. Progress will continue to be monitored and reported. (See Appendix 2).

3.2 A report entitled Management of Community Equipment and Adaptations was issued by Audit Scotland in July 2003. At the end of April 2004 Internal Audit can report that there are now 18 recommendations still to be completed. A total of 13 recommendations are scheduled for completion after May 2004. Posts still to be filled account for a further 2 recommendations and of the remaining 3 recommendations new implementation dates have been obtained. As reported previously to the Audit Committee the Community Services Department recommendations continue to be impacted by reorganisation and recruitment delays, suggesting implementation dates will need continuous review so that they remain realistic. (See Appendix 3).

3.3 At the last audit committee the Audit Scotland report on the 2002/2003 Audit was presented with 8 recommendations. As at the end of April 2004, Internal Audit can report that there are now only 5 recommendations to be implemented with dates stretching out to March 2005. (See Appendix 4). Management have informed Internal Audit that implementation remains on target and that a Policy & Strategy Manager is now in post and reviewing the recommendations.

3.4 Audit Scotland issued in January 2004 a report entitled Management Report, Regularity & Governance (3). It was reported in February 2004 to the Audit

Committee that out of the original 12 recommendations set out in the report 6 had been implemented. As at the end of April 2004 it can be reported that all recommendations have been addressed. In the case of 2 recommendations made by Audit Scotland management attempted implementation but found it either not possible due to external matters or that no tangible benefits could be achieved. Audit Scotland has been informed of both outcomes. (See Appendix 5).

- 3.5 Audit Scotland has issued a report in April 2004 entitled Commission Community Care Services for Older People. The report has identified 5 recommendations for implementation with 4 to be implemented beyond 2004 to 2005. The recommendation for 31 March 2004 has been implemented. The Executive Summary and Action Plan from the report have been included for your review. Internal Audit will continue to monitor and report on implementation. (See Appendix 6).
- 3.6 A report was issued by Audit Scotland in January 2004 entitled e-Government Preparedness. The report makes 2 recommendations and management have informed Internal Audit that they are on target to meet their implementation dates. The Executive Summary and Action Plan from the report has been included for your review. (See Appendix 7).

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

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