

**PMP EXTERNAL AUDIT REPORTS 2002 – 03.**

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**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 - 2003 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 April 2004 Internal Audit carried out a review to establish what progress management had made in implementing the agreed actions raised in the PMP follow up reviews performed by Audit Scotland. Appendix 1 sets out the updated position and Appendices 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 and will continue to monitor and report on those recommendations still to be implemented.

**4. CONCLUSIONS**

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

**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 |

For further information please contact Ian Nisbet, Internal Audit Manager (01546 604216)