

**ADAPTING TO THE FUTURE 2003 – 2004.**

---

**1. SUMMARY**

The Accounts Commission - Audit Scotland issued a national report towards the end of August 2004 entitled, "Adapting to the future". This is a national report and contains the findings of a recent study of Local Authorities and NHS bodies in Scotland. For the Audit Committee a copy of the Key Findings report is provided in Appendix 1.

**2. RECOMMENDATIONS**

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

**3. DETAILS**

3.1 The report contained in Appendix 1, is a guidance report to Council management across Scotland. Internal Audit has drawn up an action plan covering the 21 report recommendations and is in the process of discussing with appropriate Heads of Service, a way forward to ensure that this Council takes cognisance of the reports recommendations. (See Appendix 2)

As there are no implementation dates assigned to the report recommendations, it would be best for the Community Services Department management to prepare a position paper so that, it can be determined where this Council is in terms of compliance with the recommendations outlined in the national report. Thereafter, a further action plan can be prepared with an appropriate implementation timetable. Internal Audit will report back to the Audit Committee regarding progress.

**4. CONCLUSIONS**

Progress with the implementation of the reports 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 |

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

Internal Audit Manager 3<sup>rd</sup> December 2003. 3decfinalreport3dec