

RECENT EXTERNAL AUDIT ISSUED REPORTS 2003 – 2004.

1. SUMMARY

This report contains the executive summary and action plan for a new report issued by Audit Scotland since the last Audit Committee. Internal Audit has performed a review of the progress made by management in implementing the reports recommendations. (See Appendix 1). This report will be incorporated into the new reporting system for the next Audit Committee.

2. RECOMMENDATIONS

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

3. DETAILS

3.1 Audit Scotland in September 2004 issued a report entitled, “Regularity & Governance (3)”. It commented on their review of the Council’s regularity and governance arrangements which included Council Tax Billing & Collection, Ordering & Certification, Internal Audit, Payroll, Governance Framework and a Previous Years Follow Up section. An action plan was produced for the 2003 – 2004 audited areas and a total of 18 recommendations were made. As at the 22nd of October 2004, there are 16 recommendations, which remain to be implemented.

3.2 Of the remaining 16 recommendations, 6 have an implementation date of September 2004. Management have advised Internal Audit that these dates will not be met and have appended comments with revised implementation dates.

A further 6 recommendations have an implementation date of, 31 December 2004. Four have amended implementation dates with management comment appended and 2 remain ongoing.

Three recommendations with implementation dates of January and March 2005 remain ongoing. One recommendation has no date assigned to it but management have made a progress comment. The Executive Summary and Action Plan are appended in Appendix 1 for your review. An index of abbreviations used in the report is also given.

3.3 The progress of the outstanding recommendations detailed in the Previous Years Follow – Up section of the report, are reported in another paper to the Audit Committee.

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

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

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Internal Audit Manager 15 November 2004.

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