

AUDIT SCOTLAND REVIEW OF INTERNAL AUDIT (FOLLOW-UP)

1. SUMMARY

In July 2004, Audit Scotland issued a national and local report on their review findings. The review concentrated on assessing internal audit compliance with the CIPFA (Chartered Institute of Public Finance and Accountancy) Code of Practice for Internal Audit in Local Government. Detailed below is the progress that has been made regarding the implementation of the local report recommendations.

2. RECOMMENDATIONS

2.1 The contents of this report are noted.

3. DETAILS

3.1 Internal Audit can report that as at the 18th of May 2005, all of the 15 recommendations contained in the Audit Scotland local report have now been addressed.

4. CONCLUSIONS

The recommendations outlined in the Audit Scotland local report have been addressed.

5. IMPLICATIONS

5.1	Policy:	None
4.2	Financial:	None
4.3	Personnel:	None
4.4	Legal:	None
4.5	Equal Opportunities:	None

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