

EXTERNAL & INTERNAL AUDIT REPORT FOLLOW UP 2004 – 2005.

1. SUMMARY

The Internal Audit Annual Plan requires that follow up reviews be conducted for all audits completed. Internal Audit documents the progress made by departmental management in implementing agreed recommendations made by both Audit Scotland and Internal Audit. Set out below is the results from a review performed by Internal Audit for recommendations due to be implemented by the 31st October 2005.

2. RECOMMENDATIONS

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

3. DETAILS

3.1 Appendix 1 is split into 2 documents 1a & 1b and provides a statistical summary of the 2003/04 and 2004/05 issued audit reports. The first document refers to all reports with recommendations due July to October 2005. The second document lists action points outstanding from the previous Audit Committee. These are points that should have been implemented by the 30th of June 2005 for the last Audit Committee. The same layout has been used for the reporting of Audit Scotland report recommendations in Appendices 3 & 4.

3.2 Appendix 2, details under each report's title the recommendation that is still to be implemented the department and Head of Service responsible, and an explanation for the delay, the level of risk, original and a revised implementation date.

3.2 All new external audit reports issued by Audit Scotland to the Council are reported initially separately to the Audit Committee with their executive summary and action plan. Thereafter they will be included in the summary list in Appendices 3 & 4 of this report.

4. CONCLUSIONS

Implementation of recommendations will continue to be monitored and reported 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 Alex Colligan or Ian Nisbet, Internal Audit (01546 604271 or 604216)

Ian Nisbet

Internal Audit Manager 25 November 2005.

25Novfinalreport25Nov