

## Action Points Behind Schedule - Audit Scotland Reports

### A –Prudential Code

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
5	Officers are to devise and implement a suitable project option appraisal process.	Head of Strategic Finance	This will be addressed as part of the Best Value Action Plan.	Medium	31 March 2005	30 September 2006

### B – 2004/05 Audit – Final Report to Members

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
24	Asset management and valuation: No review of non-operational assets took place in 2004/05 and the Council has been unable to demonstrate that assets have been systematically reviewed for impairment.  Risk: The categorisation and valuation of fixed assets in the balance sheet may be mis-stated.	Head of Strategic Finance	Being carried out as part of the closure of the Annual Accounts.	Medium	31 March 2006	30 June 2006
26	Trading Accounts: one of the tests of whether trading accounts are required is whether the service is charged on a basis other than a straightforward recharge of cost. However, a	Head of Strategic Finance	Service Level Agreements (SLAs) are in place that detail the basis of recharges. Recharges have been processed based on the SLAs. There are no significant year end adjustments. SLAs are currently being reviewed with Audit Scotland.	Medium	31 March 2006	

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	<p>recharge of cost. However, a number of significant year-end income adjustments were made to the Waste Management Trading Account and the Catering and Cleaning Trading Account which represent recharges based on actual cost of service provision.</p> <p>Risk: Internal recharges at the end of the year are inconsistent with the concept of trading and do not represent proper accounting practice.</p>					

### C – Financial Strategy

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
1	There are no clear links between the objectives set out in the overall corporate plan and the key themes established in individual service plans.	Policy and Strategy Manager	This will be addressed in the Best Value Improvement and Development Plan.		31 March 2006	September 2006

## D – Business Continuity Planning Review

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
1	<p>The Council set-up a Strategic Risk Management and Governance Group, which is responsible for managing risk. This group produced a risk register, oversaw the formation of the Loss Control Groups and supervised the development of business continuity plans for a pandemic influenza epidemic.</p> <p>Current business continuity plans do not cover many of the main risks facing the Council. Without proper business continuity plans in place the Council will find it difficult to deliver the level of services that its citizens expect.</p>	Governance and Risk Manager	Timescale revised due to departure of Governance and Risk Manager. New appointment not likely to be in post before June 2006.	High	31 January 2006	31 August 2006

## E – Report on the 2002/03 Audit

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
5	The practical steps for demonstrating annually that assets have been systematically reviewed for impairment should be documented and implemented.	Head of Transportation and Infrastructure	Being carried out as part of the closure of the Annual Accounts.	Medium	31 March 2005	30 June 2006