

AUDIT SCOTLAND REPORTS TO AUDIT COMMITTEE 2008 - 2009

1. SUMMARY

The Code of Practice for Internal Audit in Local Government (the Code) issued by CIPFA in 2000 sets out good practice in delivering internal audit services. The Code was revised in 2006 and Grant Thornton UK LLP, in May 2007 carried out a Code compliance review resulting in a report. One resultant recommendation required that external audit reports (including Audit Scotland reports) be reported to the 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 Set out below is a list of reports published by Audit Scotland in 2007/08 and 2008/09.

- Sustainable Waste Management
- A review of Free Personal & Nursing Care
- Overview of Local Authority Audits
- Improving the School Estate
- National Fraud Initiative in Scotland 2006/07 and
- Review of Major Capital Projects in Scotland – How Government Works.

The report summaries, key findings and recommendations from the above reports are attached for your review.

3.2 Internal Audit will undertake further scrutiny on 3 of the Audit Scotland reports:

- Sustainable Waste Management:
- A review of Free Personal & Nursing Care: and
- Improving the School Estate.

A report will be prepared for the Audit Committee by the end of the financial year detailing the level of Council compliance with the key findings and recommendations set out in these reports.

3.3 In respect of the remaining 3 reports, Internal Audit is presently co-ordinating the Council response to the National Fraud Initiative (NFI) 2008 – 09. As part of this responsibility Internal Audit will provide progress reports to the Audit Committee and Strategic Management Team (SMT), as the exercise evolves. The key messages and recommendations outlined in the Review of Major Capital Projects in Scotland reflect the future aspirations of the Council regarding capital projects. The Overview of Local Authority Audit key messages will aid audit plan development.

4. CONCLUSIONS

The reports are submitted to the Audit Committee for consideration.

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 604271).
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