

AUDIT SCOTLAND NATIONAL REPORTS TO AUDIT COMMITTEE 2009 - 2010

1. SUMMARY

The Code of Practice for Internal Audit in Local Government (the Code) issued by CIPFA in 2000 and further revised in 2006 sets out good practice in delivering internal audit services. Grant Thornton UK LLP, in May 2007 carried out a Code compliance review and in their resultant report recommended that external audit reports (including Audit Scotland reports) be reported to the Audit Committee. Attached in Appendix 1 and 2 are the most recent reports from Audit Scotland.

2. RECOMMENDATIONS

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

3. DETAILS

3.1 In November 2009, Audit Scotland issued their first report on the planning for the delivery of the Commonwealth Games 2014. The report highlights a number of risks with funding being a key risk. In November 2009 the Games budget was increased from £373 million to £454 million. Although there are no specific issues in the report for this Council, the report's key recommendations provide guidance on major project management. An executive summary is provided in Appendix 1.

3.2 In January 2010, Audit Scotland issued a report entitled, Protecting and improving Scotland's environment. The report covers the progress that is being made in improving air quality, the water environment, biodiversity and waste management. The report highlights the fact that Scotland has successfully met several European and Scottish environmental targets. However, some targets are in danger of not being met. Argyll and Bute Council are currently achieving EU based Scottish Government Landfill Diversion Targets. In respect of the 40% Scottish Government Recycling target set for the Council to achieve by the end of 2010, the target has already been achieved. A report summary is provided in Appendix 2.

3.3 The full reports can either be viewed at http://www.audit-scotland.gov.uk/work/local_national.php 2009/10 or viewed in the Members room where copies of the above reports are available for review.

4. CONCLUSIONS

These 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

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