

**AUDIT SCOTLAND NATIONAL REPORTS TO AUDIT COMMITTEE 2009 - 2010**

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**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. It is recommended good practice that the Audit Committee receive external audit reports including Audit Scotland national reports. Attached in Appendix 1 and 2 are the most recent reports published by 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 On 25 February 2010, the Accounts Commission published a report entitled, "Improving public sector efficiency". The main outcome of the report was that councils and services are improving. However, the scale of the budget challenge they face means urgent action is needed. Councils need to continue to develop and implement plans to cope with the tough times ahead. A report summary is provided in Appendix 1.

3.2 On 18 February 2010, the Accounts Commission issued a report entitled, "An overview of local government in Scotland 2009". The report stated that Scotland's public sector is continuing to find more efficient ways of delivering services, and its reported efficiency savings in 2008/09 exceeded the Scottish Government target by more than half. A report summary is provided in Appendix 2.

3.3 On 20 May 2010, Audit Scotland released a report entitled, "The National Fraud Initiative in Scotland 2008/09; making an impact". The Audit Scotland report sets out the results of the 2008/09 exercise, which involved 74 bodies, including councils, police forces, fire and rescue services, health boards, the Scottish Public Pension Agency and the Student Award Agency for Scotland. The exercise identified fraud and error overpayments, savings and other outcomes worth more than £20 million.

3.4 A separate report covering the NFI exercise has been prepared for the Audit Committee along with a report extract of the key findings.

3.5 The full reports can either be viewed at [http://www.audit-scotland.gov.uk/work/local\\_national.php](http://www.audit-scotland.gov.uk/work/local_national.php) 2009/10 and 2010/11 or viewed in the Members room where copies of the above reports are available for review.

#### **4. CONCLUSIONS**

This report is 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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