

**AUDIT SCOTLAND NATIONAL REPORTS TO AUDIT COMMITTEE 2010 - 2011**

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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. 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 is a report issued in July 2010 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 In July 2010, Audit Scotland issued a report entitled, "National Scrutiny Plan for Local Government 2010/11". In the report Scotland's scrutiny agencies jointly set out the strategic scrutiny work they intend to undertake in the 32 councils in 2010 – 2011. The report highlights the scrutiny agencies are co-ordinating their work in order to be more efficient and effective. They anticipate spending 36% less time in councils, with visits and inspections generally quicker, more risk-based and involving fewer inspectors. For some council's, this will mean less inspection activity but in others an increase. The full report is provided in Appendix 1 and Appendix 2 provides the National Scrutiny Plan for all 32 Councils for 2010 - 2011.

3.2 The National Scrutiny Plan for Local Government is supported by Assurance and Improvement Plans (AIPs) for each of the 32 councils. This Council's AIP went to the Executive 12 August 2010 and a copy is provided in a separate report to the Audit Committee.

3.3 The Audit Scotland report 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) 2010/11 or viewed in the Members room where a copy is available.

**4. CONCLUSIONS**

This report is submitted to the Audit Committee for consideration.

**5. IMPLICATIONS**

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| 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, Chief Internal Auditor (01546 604216).

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