

**AUDIT SCOTLAND NATIONAL REPORTS TO AUDIT COMMITTEE 2011 - 2012**

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**1. SUMMARY**

The Code of Practice for Internal Audit in Local Government (the Code) issued by CIPFA sets out good practice in delivering internal audit services. In accordance with the Code, Audit Scotland reports) are reported to the Audit Committee on a quarterly basis. Set out below and in accompanying Appendices are national reports pertaining to Local Government issued since March 2011.

**2. RECOMMENDATIONS**

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

**3. DETAILS**

- 3.1 On 26 May 2011, Audit Scotland issued their second report entitled, "National Scrutiny Plan for Local Government 2011/12". This report provides a summary of Local Government Strategic Scrutiny Activity across 32 councils for 2010 – 2011.
- 3.2 This second report from Audit Scotland highlights, that scrutiny agencies found their review activity in each Council was more proportionate and risk based with inspections becoming quicker and better focused. The report further states that 25% of work currently planned for 2011 – 12 is being done at the request of councils.
- 3.3 The report also notes that Government Ministers have selected Child Protection and Fostering and Adoption Services as key priority services for scrutiny work in 2011 – 12.
- 3.4 The National Scrutiny Plan for Local Government is supported by an Assurance and Improvement Plan (AIP) for each of the 32 councils. This Council's AIP is provided in a separate report to the Audit Committee.
- 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) 2011/12 or viewed in the Members Room where a copy has been made available.

**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

For further information please contact Ian Nisbet, Chief Internal Auditor (01546 604216).

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**NB – Audit Scotland Reports attached separately to agenda pack**