

CORPORATE PERFORMANCE AUDITS 2011 - 2012

1. SUMMARY

This report covers the work undertaken by Internal Audit in respect of Corporate Performance Audits. Audit Scotland has published a number of Best Value (BV2) Toolkits as guidance for Councils to enable them to assess their performance against defined criteria. Internal Audit undertook an analysis of the BV2 Toolkit outcomes and constructed an audit framework in order to evaluate performance.

2. RECOMMENDATION

2.1 The Audit Committee is asked to note the contents of this report which will be followed up by Internal Audit.

3. DETAILS

3.1 The objective of the work undertaken by internal audit was to assess the performance of the Council using the criteria contained in the toolkits. No other document was used to determine what constituted best practice.

3.2 Internal Audit audited 13 of the BV2 Toolkits and the results are provided in the attached report with an agreed action plan.

3.3 The attached report was presented to the SMT for review on 11 June 2012, with the report approved.

4. CONCLUSION

Internal audit will follow up report action plan points.

5. IMPLICATIONS

6.1	Policy:	None
6.2	Financial:	None
6.3	Personnel:	None
6.4	Legal:	None
6.5	Equal Opportunities:	None