

AUDIT SCOTLAND NATIONAL REPORTS TO AUDIT COMMITTEE 2012 - 2013

1. SUMMARY

In compliance with CIPFA Code of Practice for Internal Audit, on a quarterly basis the Audit Committee receives Audit Scotland reports pertaining to Local Government. There are 2 reports appended for the Audit Committee and these commence reporting for 2012 – 2013. One report contains a checklist for which a management response has been provided.

2. RECOMMENDATIONS

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

3. DETAILS

3.1 In May 2012, Audit Scotland issued a report entitled, National Scrutiny Plan for Local Government 2012/13. The Plan for Local Government is one of the key outputs from the Shared Risk Assessment (SRA) work. The plan for 2012/13 is the third such plan and summarises the strategic scrutiny work from April 2012 to March 2013 as described in each of the 32 council's individual scrutiny plans. There is no checklist provided with the report, the report is for advice.

3.2 In May 2012, Audit Scotland issued a report entitled, "Using cost information to improve performance: are you getting it right?" The report reminds Councils that they have a statutory duty to provide Best Value, as set out in the Local Government in Scotland Act 2003. The duty applies to both elected members (Councillors) and council employees (Council Officers). Best Value requires councils to manage resources effectively and have a sound understanding of costs and performance. An audit checklist has been provided with the report and this has been completed by management and is attached.

3.5 Full reports can either be viewed at http://www.audit-scotland.gov.uk/work/local_national.php 2012/13 or viewed in the Committee Room 1 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	Legal:	None
5.4	HR:	None
5.5	Equalities:	None
5.6	Risk:	None
5.7	Customer Service:	None

For further information please contact Ian Nisbet, Chief Internal Auditor (01546 604216). 7 September 2012