

**AUDIT SCOTLAND NATIONAL REPORTS TO AUDIT COMMITTEE 2012 - 2013**

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**1. SUMMARY**

In compliance with the 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. Both reports contain a checklist for which a management response has been provided.

**2. RECOMMENDATIONS**

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

**3. DETAILS**

3.1 In November 2012, Audit Scotland published a report entitled, "Reducing reoffending in Scotland. " The report highlights that reconviction rates have remained relatively static over the past decade, with 30 per cent of offenders being reconvicted within one year. In 2010/11 of 9,500 people convicted one in five had at least ten previous convictions. Almost £130 million is spent a year on reducing reoffending and it is important this money is spent effectively. The report concludes that the Scottish Government needs to review how offenders are managed in the community and Councils need to improve how they plan, design and deliver services for offenders. An audit checklist has been completed by the appropriate Head of Service responding to key report messages and is attached for review.

3.2 The Accounts Commission published a report in October 2012 entitled "Managing performance: are you getting it right?" The report offers practical pointers and support to help councillors and officials. The report highlights that effective management of performance is everyone's business – from the chief executive down. The report goes on to say that in well-run councils a key element is getting the culture right with councillors and officials sharing a common purpose and vision and setting clear priorities for performance. An audit checklist has been completed by the appropriate Head of Service responding to key report messages and is attached for review.

3.5 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) 2012/13 or viewed in the Committee Room 1 where a copy has been made available.

**4. CONCLUSIONS**

This report and attachments are submitted to the Audit Committee for consideration and review.

**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). 13 November 2012