

Action Plan

APPENDIX 4

Final Report		Action			
Page/Paragraph Reference	Issue to be addressed by the Council	Management response	Who by	When by	Comments at 12 th May 2003
4/8 & 9	Matters from previous years. The Council should ensure that all outstanding issues from the 2000/2001 Final Report are implemented.	<p>The issues raised will be addressed prior to the completion of the 2002/03 annual accounts.</p> <p>Members received full details of the 2000-2001 PI's via the "Councillors' Noticeboard" newsletter. Audit Scotland were correct to say it was not reported to committee as such. However the 2001-2002 PI's have been reported to both the SPC(3 October 2002) and to the Audit Committee(8 November 2002).</p>	<p>B West</p> <p>A Bovaird</p>	<p>31/03/2003 for 2002/03 Annual Accounts</p> <p>Already done</p>	Ongoing

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7/18	Waste management PPP. The Council should ensure that the final residual value of assets reverting back to the Council at the end of the agreement is recognized from 2002/03 onwards.	The view on this is that the final residual value of the assets reverting back at the end of the PPP should be regarded as zero. We will have paid for their provision and the services involved over the past year and the next 24. At the end of the contract the physical assets will have 5 years' capacity or operational life (excepting moveable plant, which is simply to be operational at the time). That 5 years, however, is offset by the potential environmental liability, which will last possibly up to 30 years after site closure. I think it too early to second guess	B West	31/03/2003 for 2002/03 Annual Accounts	Under current consideration

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		the asset value vs liability cost argument.			
8/24	Non-operational assets. The Council should review all non-operational assets to assess whether these assets are contributing to the achievement of one or more of the Council's policy objectives for a service.	Finance and Estates will review the non-operational assets with a view to reclassifying those assets, which are to contribute to a service's objectives.	M Miller	31/03/2003 for 2002/03 Annual Accounts	Currently under review
11/13	Property maintenance DLO. The Council should continue to review the financial position of the Property Maintenance DLO on a regular basis.	This is being done on a regular basis: Quarterly reporting to the Commercial Operations Board of the Council, which in turn reports to the Strategic Policy Committee. Monthly monitoring of	DLO/DSO Finance Monitoring Group	Ongoing	Ongoing

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11/13 contd		<p>Management Accounts, which in turn is reported to the Chair of COB, the Council Leader and the Spokesperson for Resources.</p> <p>Weekly review at a management level of worker productivity and work in progress. These processes will continue, with the possible exception of reporting to Chair of COB, etc as regularly, while there is any problem with the DLO's financial position.</p>			
14/25	Internal audit. The Council should review the current structure and	The Council recently reviewed the structure and reporting arrangements of	S McGregor	January2005	

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20/16 contd		<p>conclusions.</p> <p>Introduction of commitment accounting and the move towards a full accruals based budget monitoring is dependent upon progress on e-procurement. This will provide a platform for these developments. Without e-procurement progress it is not possible to give target date for implementation.</p> <p>The Council'S PPR process is kept under constant review. The development planned for 2001-02 was to circulate a Public Performance Report to all house holds in</p>	A Bovaird	<p>will be considered once sufficient progress is made with e-procurement.</p> <p>Ongoing</p>	<p>No change</p> <p>The request to advertise has been repealed and he will discuss the communication</p>

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		all house holds in Argyll and Bute. This was not possible since the requirement to advertise PIs in the local press had no, despite expectations, been repealed and we did not have the money to do both.			of information with the Members.

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