

EXTERNAL AUDIT REPORTS 2002 – 03.

1. SUMMARY

As part of Audit Scotland's statutory responsibilities, they are required to satisfy themselves that the Council has in place appropriate management arrangements to secure value for money from the resources available to it. The method used by external audit to review Council best value progress is Performance Management and Planning (PMP). Attached for member awareness are executive summaries from the reviews carried out by external audit in 2002 - 03. (See Appendix 1)

2. RECOMMENDATIONS

2.1 The contents of this report are noted.

3. DETAILS

3.1 The report appended in Appendix 1, 2 3, 4 and 5 are the executive summaries from the PMP follow up review of Council Services carried out throughout 2002 - 03 by external audit. The overall conclusion of these reports is that evidence had been obtained that significant progress in service improvements had been achieved. Also appended is a report on following the Public Pound, which is an area, receiving more prominence in audit terms.

4. CONCLUSIONS

Implementation of recommendations will continue to be monitored by both Audit Scotland and Internal Audit.

5. IMPLICATIONS

5.1	Policy:	None
5.2	Financial:	None
5.3	Personnel:	None
5.4	Legal:	None
5.5	Equal Opportunities:	None

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