

PMP 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). Internal Audit has carried out a review of the progress made by local management in the implementation of recommendations from the PMP external audit reports 2002 - 03. (See Appendix 1)

2. RECOMMENDATIONS

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

3. DETAILS

3.1 Appendix 2 to 7 presents the action plans from the PMP follow up reviews carried out by external audit. A review of these by Internal Audit as of 30th June 2003 indicates that local management actions required prior to July have been implemented. The only exception to this is recommendation number 5 of the Audit of Registration Services report. Action on this point has been delayed to await the outcome of Council restructuring. Progress comments have been obtained from local management and included within the appended action plans for remaining dates, which stretch into 2004.

4. CONCLUSIONS

Implementation of recommendations will continue to be monitored 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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