

Action Plan

APPENDIX 4

Final Report Page/Paragraph Reference	Issue to be addressed by the Council	Action			
		Management response	Who by	When by	Progress as at 30/06/03
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 the asset value vs liability cost argument.	B West	31/03/2003 for 2002/03 Annual Accounts	The position has been reviewed and due to the problems associated with estimating the asset value in 25 years time plus assessment of the historic contamination liability, it has been decided to assume no value recognition.

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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	As a direct effect of restructuring this issue is likely to receive high priority and be completed by the end of this financial year.
14/25	Internal audit. The Council should review the current structure and reporting arrangements of Internal Audit.	The Council recently reviewed the structure and reporting arrangements of Internal Audit and entered into a partnership for Internal Audit with KPMG for a 3 year period. It is not proposed to review the structure prior to the end of the partnership.	S McGregor	January 2005	Will be reviewed nearer the implementation date.

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20/16	<p>Performance management and planning (PMP). The Council should continue to develop and refine its approach to asset management, commitment accounting and Public Performance Reporting.</p>	<p>The Corporate Property Unit of the Council will play a lead role in co-ordinating the work of existing staff, with input to the process from Property , Estates and possibly Finance. The Council made provision for the employment of consultants to produce an asset management strategy. This will be progressed in the light of the current “What & How Review” conclusions.</p>	N Stewart	A target date will be fixed in light of the “What & How Review” conclusions	Ongoing at present as restructuring decisions are yet to be concluded although the position should be resolved in the next few months
20/16 contd		<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>	B West	A target date will be considered once sufficient progress is made with e-procurement.	No change

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		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 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.	A Bovaird		Complete

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