

**AUDIT SCOTLAND REPORTS –
CHARGING FOR SERVICES: ARE YOU GETTING IT RIGHT?**

1 INTRODUCTION

- 1.1 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 is one report appended for the Audit Committee. A Checklist has been issued to management for which a response is being considered.

2 RECOMMENDATION

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

3 DETAIL

- 3.1 Officers are currently considering how to implement the points in this report.

4 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

Head of Strategic Finance

For further information please contact Internal Audit.

18 November 2013