
**PROGRESS REPORT on EXTERNAL AUDIT REPORTS TO COUNCIL FROM
1999/00 TO PRESENT**

1. SUMMARY

A series of follow up reviews have been conducted by Internal Audit to ensure that the recommendations contained in the PricewaterhouseCoopers (PwC) Final Report to Members for 1999/2000 had been implemented. Appended to this document is a list of reports received from PwC since the 1999/2000 Final Report to Members. (See Appendix 1).

2. RECOMMENDATIONS

2.1 The contents of this report are noted.

3. DETAILS

3.1 Internal Audit reported to the Audit Committee in March 2001 that Internal Audit had accepted management assurances that implementation had taken place on 14 of the 19 recommendations contained in the Final Report to Members. These assurances and an exception report listing the remaining 5 recommendations still to be implemented, were reported to the Audit Committee in March 2001.

3.2 Testing has now been carried out by Internal Audit and we can report that 18 of the 19 recommendations have now been implemented.

3.3 The only recommendation still outstanding from the Final Report to Members 1999/2000 relates to a performance indicator qualification recommendation placed on DES, Libraries. This matter was reported and discussed at the previous Audit Committee meeting in March 2001. Internal Audit will continue to monitor progress with implementation of this recommendation.

3.4 Appendix 1 details the reports that have been received by the Council from external audit since the Final Report to Members 1999/2000. The list uses the following headings, title of report, the month it was received, whether management comments have been collected and the date when the implementation plan was sent back to the external auditors.

3.5 No follow up review has been performed on the last report as it is yet to be finalised. Testing will take place as part of our Follow up Review programme for 2001 – 02 to ensure recommendations have been actioned.

4. CONCLUSIONS

Implementation of recommendations will continue to be monitored by 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 |

For further information please contact Ian Nisbet, Internal Audit Manager (01546 604216)

Ian Nisbet
Internal Audit Manager 25 June 2001.
25junprogreport26jul

EXTERNAL AUDIT REPORTS

APPENDIX 1

PwC Report Name *	Month Received *	Comments Obtained from Respondents Y/N	Month Implementation Plan sent back
Systems Audit Management Letter 1999/2000	Aug-00	Y	Dec-00
Interim Audit Management Letter 1999/2000	Oct-00	Y	Mar-01
Final Audit Management Letter 1999/2000	Nov-00	Y	Jun-01
Interim Audit Management Letter 2000/2001	Feb-01	Y	Not yet returned

