

**REPORT TO:** AUDIT & RISK MANAGEMENT SUB-COMMITTEE - 15 MAY 2006

**REPORT ON:** REVIEW OF PREVIOUS YEARS' EXTERNAL AUDIT REPORT ACTION PLANS

**REPORT BY:** DEPUTE CHIEF EXECUTIVE (FINANCE)

**REPORT NO:** 304-2006

## 1 PURPOSE OF REPORT

To provide elected members with an update on the progress on implementing recommendations from previously agreed external audit reports.

## 2 RECOMMENDATIONS

- 2.1 It is recommended the elected members note the information below and detailed on Appendix A updating progress on implementing previously agreed recommendations.

## 3 FINANCIAL IMPLICATIONS

None

## 4 LOCAL AGENDA IMPLICATIONS

None

## 5 EQUAL OPPORTUNITIES

None

## 6 BACKGROUND

- 6.1 In November 2005, revised procedures were agreed with Audit Scotland for dealing with external audit reports, management letters and reviewing previously agreed action plans. These procedures included that the Depute Chief Executive (Finance) would review agreed action plans regularly to ensure the timeous implementation of previously agreed recommendations. In addition, it was agreed that the Depute Chief Executive (Finance) would report annually to the Audit & Risk Management Sub-Committee on the progress on implementing recommendations.
- 6.2 During 2004/05 Audit Scotland issued eight reports that included a total of 46 recommendations that were agreed to by the Council. To date 35 of these recommendations should have been met of which 15 have now been implemented within the agreed timescales. The remaining 20 are ongoing and, where relevant, revised implementation dates have been set. Of the recommendations that have not yet been fully implemented none require any further action at this time.
- 6.3 Appendix A details the position for each individual report issued by Audit Scotland together with further information on the recommendations that are still outstanding.

## 7 CONSULTATIONS

- 7.1 All relevant departmental officers have been consulted in the preparation of this report.

**8 BACKGROUND PAPERS**

Audit Scotland: External Audit Reports 2004/05 (various)

**DEPUTE CHIEF EXECUTIVE (FINANCE)**

**5 MAY 2006**

**DUNDEE CITY COUNCIL**

**AUDIT & RISK MANAGEMENT SUB-COMMITTEE - 15 MAY 2006**

**REVIEW OF PREVIOUS YEARS' EXTERNAL AUDIT REPORT ACTION PLANS**

Report Details	Number of Recommendations			Other Comments
	Now due to be implemented	Now implemented	Not yet due for implementation	
Website Overview (Mar 2005)	6	5	1	Outstanding action point relates to refurbishment of website that is currently ongoing.
Social Work Debtors and Income (Apr 2005)	9	3	0	Remaining outstanding recommendations will now be implemented by October 2006.
Prudential Code (Apr 2005)	6	4	0	Remaining outstanding recommendations will be fully implemented following the approval of the Housing HRA Capital Plan in June 2006.
Dundee Discovery Card: Implementation and Management (Aug 2005)	5	2	0	Remaining outstanding recommendations will now be implemented by October 2006.
Financial Strategy (Aug 2005)	1	1	7	Outstanding action points are not yet due for implementation. All necessary action to be taken is on schedule.
Best Value and Community Planning (Oct 2005)	n/a	n/a	n/a	
Following the Public Pound (Oct 2005)	8	0	1	All recommendations outstanding are to be addressed in report due to be submitted to Policy & Resources Committee on 12 June 2006.
Report to Members on the 2004/05 Audit (Oct 2005)	0	0	2	Outstanding action points are not yet due for implementation. All necessary action to be taken is on schedule.
<b>Total</b>	<b>35</b>	<b>15</b>	<b>11</b>	