

REPORT TO: AUDIT & RISK MANAGEMENT SUB-COMMITTEE - 22 SEPTEMBER 2008

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

REPORT BY: HEAD OF FINANCE

REPORT NO: 427-2008

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

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

3 FINANCIAL IMPLICATIONS

None

4 MAIN TEXT

- 4.1 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 Head of Finance would review agreed action plans regularly to ensure the timeous implementation of previously agreed recommendations. In addition, it was agreed that the Head of Finance would report annually to the Audit & Risk Management Sub-Committee on the progress on implementing recommendations.
- 4.2 Since the last progress report was submitted to the Audit & Risk Management Sub-Committee in September 2007, Audit Scotland have issued a further 7 reports. A total of 14 recommendations were carried forward as outstanding from the previous progress report, when added to the new recommendations made in reports issued by Audit Scotland since then, a total of 22 recommendations are now due to have been implemented. To date 15 of these recommendations have now been implemented. The remaining 7 recommendations have not yet been implemented although significant progress has been made and, where relevant, revised implementation dates have been set. Of the recommendations that have not yet been implemented none require further action at this time.
- 4.3 Appendix A details the position for each individual report issued by Audit Scotland together with further information on the recommendations that are still outstanding.

5 POLICY IMPLICATIONS

This report has been screened for any policy implications in respect of sustainability, Strategic Environmental Assessment, Anti-Poverty and Equality Impact Assessment and Risk Management.

There are no major issues.

6 CONSULTATIONS

The Chief Executive, Depute Chief Executive (Support Services) and Depute Chief Executive (Finance) have been consulted on the content of this report.

7 BACKGROUND PAPERS

Audit Scotland: External Audit Reports (various)

HEAD OF FINANCE

12 SEPTEMBER 2008