

REPORT TO: AUDIT & RISK MANAGEMENT SUB-COMMITTEE - 24 SEPTEMBER 2007

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

REPORT BY: HEAD OF FINANCE

REPORT NO: 462-2007

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 position outlined below and detailed on Appendix A regarding 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 first progress report was submitted to the Audit & Risk Management Sub-Committee in May 2006, Audit Scotland have issued a further seven reports, including three follow up reports to previous audits carried out in 2004/2005.

4.3 Appendix A details the position for each individual report issued by Audit Scotland together with further information on the recommendations that are 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.

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 2004/05 and 2005/06 (various)

DUNDEE CITY COUNCIL

AUDIT & RISK MANAGEMENT SUB-COMMITTEE - 24 SEPTEMBER 2007

REVIEW OF PREVIOUS YEARS' EXTERNAL AUDIT REPORT ACTION PLANS

Report Details	Number of Recommendations			Other Comments
	a) Due to be implemented	b) Implemented since previous report *	c) Still outstanding to be implemented	
Website Overview	2	2	0	Final action point is considered implemented (pending approval of Website Steering group in October 2007).
Social Work Debtors and Income	6	3	3	Implementation of remaining items ongoing.
Prudential Code	2	2	0	All outstanding recommendations have now been implemented.
Dundee Discovery Card: Implementation & Management	3	3	0	Audit Scotland carried out a follow up review of this report in August 2006. All outstanding recommendations have now been implemented.
Financial Strategy	11	10	1	Follow up review undertaken in August 2006. With only one exception, all recommendations have now been implemented.
Following the Public Pound	9	9	0	Recommendations implemented via updated guidance, approved by Policy & Resources Committee on 12 June 2006.
Report to Members on the 2004/05 Audit	2	2	0	Both recommendations included in this report had an action date as 'ongoing'. These matters are considered as being implemented and are now subject to continual review and further action will be taken where necessary.
Asset Management Planning	8	1	7	The Efficient Government Board has now agreed a revised timetable for completing the Asset Management Plan.
Efficient Government Position Statement	3	2	1	Outstanding action point relates to the development of a comprehensive performance management information system. Whilst progress has been made this has not yet been fully implemented and work is still ongoing.
Financial Systems Review	1	0	1	Still ongoing.
Report to Members on the 2005/06 Audit	4	3	1	Outstanding recommendation relates to various actions agreed to in Best Value Audit plan. These action points are ongoing and where necessary revised implementation dates have been set. No further action is necessary at this time.

* Where appropriate, implemented recommendations are subject to continual review and further action is taken as required.