

Address: Telephone: Website:
Fiona Kordiak 0131 623 83 00 www.audit-scotland.gov.uk
Assistant Director Fax:
Osborne House 0131 623 83 01
1-5 Osborne Terrace
Edinburgh
EH12 5HG

REPORT TO: AUDIT AND RISK MANAGEMENT SUB-COMMITTEE 26/09/05

REPORT ON: EXTERNAL AUDIT REPORTS

REPORT BY: PEARL TATE, SENIOR AUDIT MANAGER

REPORT NO: 586-2005

1 PURPOSE OF REPORT

To submit to Members of the Audit and Risk Management Sub-Committee External Audit Reports finalised since the last Sub-Committee.

2 RECOMMENDATIONS

Members of the Sub-Committee are asked to consider each of the individual reports.

3 BACKGROUND

3.1 The following reports relating to the 2004/05 audit have been finalised:

- Dundee Discovery Card – Implementation and Management
- Financial Strategy
- Group Accounts

3.2 The Summary Findings in each report sets out the principal focus of the review and summarises the main audit findings. The Action Plans contain detailed recommendations on the areas where further improvement could be achieved.

3.3 We had intended carrying out a review of the eCare Project Management arrangements but this exercise has been delayed due to developments in the national programme. We have therefore postponed this exercise until 2005/06 when we expect the project to have progressed and the project management arrangements to have bedded in. The time allocated to this review was used for more detailed Computer Assisted Audit Testing during our annual accounts work.

Pearl Tate
Senior Audit Manager
9 September 2005