
Report To:	Audit Committee	Date:	20.10.09
Report By:	Corporate Director Improvement and Performance	Report No:	AC/24/09/PW/APr
Contact Officer:	Andi Priestman	Contact No:	01475 712251
Subject:	EXTERNAL AUDIT ACTION PLANS - OUTSTANDING ACTIONS		

1.0 PURPOSE

- 1.1 The purpose of this report is to advise members of the status of outstanding actions from External Audit Action Plans at 31 August 2009.

2.0 SUMMARY

- 2.1 The Chief Internal Auditor co-ordinates follow up reporting on outstanding actions arising from External Audit Action Plans on a monthly basis with regular reporting to CMT and the Audit Committee.
- 2.2 Responses have now been co-ordinated for actions due for completion at 31 August 2009 and a summary report has now been prepared which is attached at Appendix 1.
- 2.3 4 items were due for completion by 31 August 2009 of which 3 items have been reported as completed by management and a revised date has been set for 1 item.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that members consider the report and note the progress to date in relation to the implementation of external audit recommendations.

Paul Wallace
Corporate Director
Improvement and Performance

4.0 BACKGROUND

- 4.1 External Audit regularly report findings and action plans to relevant Council Officers and the Audit Committee as part of their annual audit plan.
- 4.2 A revised follow up process is now in place to allow follow up of outstanding external audit actions to be co-ordinated and updated by Internal Audit on a monthly basis with regular reporting to CMT and the Audit Committee.

5.0 IMPLICATIONS

- 5.1 Legal: There are no legal implications arising from this report.
Finance: There are no financial implications arising from this report.
Personnel: There are no personnel implications arising from this report.
Equalities: There are no equalities implications arising from this report.

6.0 CONSULTATIONS

- 6.1 Relevant Officers were asked to provide updates to the report as appropriate.

7.0 LIST OF BACKGROUND PAPERS

- 7.1 Audit Scotland's External Audit reports. Copies available from Andi Priestman, Chief Internal Auditor.