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| <b>Report To:</b>       | <b>Audit Committee</b>                                    | <b>Date:</b>       | <b>05.01.10</b>        |
| <b>Report By:</b>       | <b>Corporate Director<br/>Improvement and Performance</b> | <b>Report No:</b>  | <b>AC/28/09/PW/APr</b> |
| <b>Contact Officer:</b> | <b>Andi Priestman</b>                                     | <b>Contact No:</b> | <b>01475 71251</b>     |
| <b>Subject:</b>         | <b>EXTERNAL AUDIT ACTION PLANS - OUTSTANDING ACTIONS</b>  |                    |                        |

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### **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 October 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 There were no actions due for completion by 31 October 2009.
- 2.3 As the Annual Report to Members and the Controller of Audit on the 2008/2009 Audit was finalised on 31 October 2009, agreed actions arising from the audit have now been incorporated into the summary report which is attached at Appendix 1.

### **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.