

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Executive

Audit and Performance Review Committee: 21 June 2006

Subject : Review of progress in actioning recommendations contained within Internal Audit and External Audit reports

1. Purpose

- 1.1** The purpose of this report is to advise Members of the progress being made in actioning recommendations contained within key Internal Audit and External Audit reports which departmental management has committed to implementing.

2. Background

- 2.1** The Chief Executive and the Head of Finance are required to sign the Council's Statement of Internal Financial Control for the financial year 2005/2006 by 30 June 2006. To assist in determining the content of this statement, Internal Audit has carried out a review of recent work performed by both Internal Audit and the Council's External Auditors, Audit Scotland.
- 2.2** When audit reports are issues by Internal Audit or External Audit, departmental management is provided with an action plan or improvement plan. Internal Audit has asked departmental management to provide an update on progress made in addressing the issues contained in such plans.

3. Main Issues

- 3.1** Two appendices are attached to this report. Appendix A lists Internal Audit reports and Appendix B lists External Audit reports.
- 3.2** As can be seen from Appendix A, 21 reports are listed for which progress on 135 individual recommendations has been sought. Departmental management has confirmed that 91 individual recommendations have been implemented. The remaining 44 recommendations have not yet been implemented, in some instances because the agreed implementation date has not yet been reached. There are 32 of these recommendations which are behind schedule.
- 3.3** As can be seen from Appendix B, 17 reports are listed for which progress on 88 individual recommendations has been sought. Departmental management has confirmed that 72 recommendations have been implemented. The remaining 16 recommendations have not yet been implemented, in some instances because the agreed implementation date has not yet been reached. There are five of these recommendations which are behind schedule.

3.4 All of these outstanding recommendations, in both Internal Audit and External Audit reports, will be monitored by Internal Audit and, if satisfactory progress has not been achieved over the next six months, then departmental management will be asked to provide an explanation to the Audit and Performance Review Committee on 20 December 2006.

4. Personnel Issues

4.1 There are no personnel issues to report.

5. Financial Implications

5.1 It is anticipated that the cost of actioning recommendations in these reports will be accommodated within the budget provision of departments.

6. Conclusions

6.1 Satisfactory progress has been made in addressing the actions contained in Internal Audit and External Audit reports. Outstanding recommendations will be closely monitored by Internal Audit.

6.2 This review has provided a positive contribution to an assessment of the content of the Council's Statement of Internal Financial Control for the financial year 2005/2006.

7. Recommendations

7.1 Members are asked to note the contents of this report.

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Background Papers: Internal Audit Reports
External Audit Reports

Wards Affected: All