

West Dunbartonshire Council  
Review Of External Audit Reports  
Audit & Performance Review Committee - 10 February 2010

APPENDIX B

| Ref | Title of Report   | Report Issue Date | Details on Report Actions   |                     |                                  |   |   | Department                                 | Comments   | Follow Up In Next Review Yes / No |
|-----|---|-------------------|---|---------------------|----------------------------------|---|---|--|--|-----------------------------------|
|     |   |                   | No. Of Outstanding Actions b/fwd From / Agreed Since Last A&PR Report | No. Now Implemented | No. Of Outstanding Actions c/fwd | No. Of O/S Actions With Planned Implementation Date Reached | No. of O/S Actions With Planned Implementation Date Not Yet Reached |  |  |                                   |
| 1   | KPMG - Annual audit report to the members of West Dunbartonshire Council and the Controller of Audit 2006-07  | Oct-07            | 2   | 0                   | 2                                | 2   | 0   | Various                                    | One action, relating to the Council's treasury management strategy, cannot be implemented as changes in investment regulations have not yet been provided by the Scottish Government.<br>The second action, relating to the self assessment of the Council's system of corporate governance against best practice, will be progressed during 2009/10 and a report will be prepared by 31 March 2010 and thereafter reported to the next available committee. | Yes                               |
| 2   | KPMG - Interim management report: Year ended 31 March 2009<br>Appendix 1 - Financial controls action plan   | May-09            | 3   | 0                   | 3                                | 2   | 1   | Corporate Services - Finance & ICT         | For the two delayed actions, one will be complete when procedures are made available on the intranet and the other will be complete when a reconciliation timetable is agreed with external audit.   | Yes                               |
| 3   | KPMG - Interim management report: Year ended 31 March 2009<br>Appendix 2 - IT general controls action plan (New recommendations)                                  | May-09            | 1   | 0                   | 1                                | 0   | 1   | Corporate Services - Finance & ICT & HEED  | The one outstanding action is scheduled for completion by the due date.  | Yes                               |
| 4   | KPMG - Interim management report: Year ended 31 March 2009<br>Appendix 1 - IT general controls action plan (Recommendations for which further action is required) | May-09            | 6   | 3                   | 3                                | 1   | 2   | Corporate Services - Finance & ICT         | One delayed action is scheduled to be completed by 31 January 2010. The other two outstanding actions are scheduled for completion by the due date.  | Yes                               |
| 5   | Report to those charged with governance: Year ended 31 March 2009   | Sep-09            | 3   | 1                   | 2                                | 0   | 2   | Corporate Services - Finance & ICT         | The two outstanding actions are scheduled for completion by the due date.  | Yes                               |
| 6   | KPMG - Annual audit report to the members and the Controller of Audit 2008-09   | Oct-09            | 9   | 8                   | 1                                | 0   | 1   | CED and Corporate Services - Finance & ICT | The one outstanding action is scheduled for completion by the due date.  | Yes                               |

Totals

24

12

12

5

7