

West Dunbartonshire Council
Review Of External Audit Reports
Audit & Performance Review Committee - 13 May 2009

APPENDIX C

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 - Interim Management Report No 2 (Key Financial Controls)	Sep-07	1	1	0	0	0	Corporate Services - Finance & ICT	The one outstanding action has now been implemented.	No
2	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. 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 go to the Audit & Performance Review Committee by 31 December 2009.	Yes
3	KPMG - Information Technology Controls Report	Jun-08	6	0	6	6	0	Corporate Services - Finance & ICT	Although these six actions have are shown as outstanding, it should be noted that KPMG have just completed another IT audit, during which they reviewed outstanding actions from previous work and combined relevant points with fresh recommendations from this latest work. This revised information will be reported to the A&PR Committee when KPMG's report becomes available but initial verbal feedback indicates that there are no remaining or new grade 1 actions.	Yes
4	KPMG - Report to those charged with governance	Sep-08	2	2	0	0	0	Corporate Services - Finance & ICT	The two outstanding actions have now been implemented.	No
5	KPMG - Annual audit report to the members of West Dunbartonshire Council and the Controller of Audit 2007-08	Oct-08	13	13	0	0	0	Various	All 13 recommendations have been implemented.	No
Totals			24	16	8	8	0			