

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Executive

Audit & Performance Review Committee: 20 September 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 have committed to implementing.

2. Background

- 2.1** When audit reports are issued 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.
- 2.2** At the Audit & Performance Review Committee meeting on 21 June 2006, elected Members agreed that all of the outstanding recommendations, in both Internal Audit and External Audit reports, would be monitored by Internal Audit and, if satisfactory progress had not been achieved over the next three months, then departmental management would be asked to provide an explanation to the next scheduled meeting of the Audit & Performance Review Committee.

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, 8 reports are listed for which progress on 44 individual recommendations has been sought. Departmental management have confirmed that 28 individual recommendations have been implemented and a further 3 recommendations will be incorporated in another Internal Audit report which has yet to be issued. The remaining 13 recommendations have not yet been implemented, including 5 recommendations contained in the report entitled "Statutory Maintenance". Statutory maintenance relates to legislation which requires certain equipment to be inspected at specific intervals by a competent person. The objective of such inspections is to reduce the risk to health and safety resulting from badly maintained equipment. It is understood that this matter is now being progressed by Education & Cultural Services management as a matter of urgency.
- 3.3** As can be seen from Appendix B, 14 reports are listed for which progress on 16 individual recommendations has been sought. Departmental management

have confirmed that 9 of these recommendations have been implemented. The remaining 5 recommendations have not yet been implemented, but it is anticipated that they will all be fully addressed within the current financial year.

- 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 three months, then departmental management will be asked to provide an explanation to the Audit & 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.

7. Recommendations

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

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Background Papers: Audit & Performance Review Committee –
20 June 2006
Internal Audit Reports
External Audit Reports

Wards Affected: All