

WEST DUNBARTONSHIRE COUNCIL

Report by the Executive Director of Corporate Services

Audit and Performance Review Committee : 11 May 2011

Subject: Interim Management Report: Year ended 31 March 2011

1. Purpose

- 1.1** The purpose of this report is to present KPMG LLP's: Interim Management Report to Committee for information.

2. Background

- 2.1** KPMG presented their Audit Plan Overview for 2010/2011 to this Committee on 16 March 2011 which outlined their planned audit approach for the year.

3. Main Issues

- 3.1** The complete report is appended for information.
- 3.2** Grant Macrae, Director and Keith MacPherson, Senior Manager of KPMG will both be in attendance at the Committee to present the findings from the review and to answer Members' questions
- 3.3** The report includes a number of recommendations to address matters identified in the review and these, together with management responses, are included within the action plans detailed on pages 13-15 in the report.
- 3.4** In relation to the action plan on pages 13-15 in the report, Members are asked to note that there are 5 recommendations in total, graded as follows:
- Grade 1 (significant) - 0
 - Grade 2 (material) - 3
 - Grade 3 (minor) - 2

4. People Implications

- 4.1** There are no people issues.

5. Financial Implications

- 5.1** There are no financial implications.

6. Risk Analysis

- 6.1** Failure to address the recommendations outlined in the report could impact on the final audit opinion awarded to the Council in respect of the audit in future financial years.

7. Equalities, Health & Human Rights Impact Assessment (EIA)

- 7.1** No significant issues are identified at this stage regarding potential equality impact of this report.

8. Conclusions and Recommendations

- 8.1** KPMG has identified a number of recommendations following their evaluation of the area outlined in paragraph 3.2. A detailed action plan with appropriate timelines to address these findings has been agreed.

- 8.2** The Committee is invited to note the report and appendix.

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Joyce White
Executive Director of Corporate Services
Date: 19 April 2011

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Appendix: KPMG LLP's Interim Management Report: Organisation wide controls audit: Year ended 31 March 2011

Background Papers: None

Wards Affected: All