

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Executive

Audit & Performance Review Committee: 20 December 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 Committee 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. 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, 10 reports are listed for which progress on 43 individual recommendations has been sought. Departmental management have confirmed that 18 individual recommendations have been implemented. In the case of one report, Statutory Maintenance, a revised action plan is being drafted. Of the 25 outstanding recommendations, 3 have passed their scheduled implementation date.
- 3.3** As can be seen from Appendix B, 3 reports are listed for which progress on 5 individual recommendations has been sought. None of these recommendations have yet been implemented with 2 of them having passed their scheduled implementation date.

3.4 All of these outstanding recommendations, in both Internal Audit and External Audit reports, will be monitored by Internal Audit on a monthly basis, with a report being provided each month to the CMT. If satisfactory progress has not been achieved over the next three months, then departmental management may have to provide an explanation to the Audit & Performance Review Committee on 14 March 2007.

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 The Committee is invited to note the contents of this report.

David McMillan
Chief Executive
Date: 13 December 2006

Wards Affected: All

Appendices: A – Review of Internal Audit Reports
B – Review of External Audit Reports

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

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