

WEST DUNBARTONSHIRE COUNCIL

Report by Director of Corporate Services

Audit and Performance Review Committee – 8 March 2006

Subject : Audit Scotland's Review of Following the Public Pound arrangements

1. Purpose

- 1.1** The purpose of this report is to advise Members of Audit Scotland's follow-up review of the Council's Following the Public Pound arrangements.

2. Background

- 2.1** As part of their planned systems work for 2004/05, Audit Scotland conducted a follow-up review of the Council's arrangements for the funding of arms length external organisation (ALEO) *Following the Public Pound*. The executive summary and action plan are appended to this report (Appendix A).
- 2.2** This review formed part of a national study carried out for the Accounts Commission across all councils following up on the original report which had been issued in March 2004. A summary of the key findings of the national report is attached (Appendix B).
- 2.3** The findings of the original report were reported to the Audit and Performance Review Committee on 26 August 2003, with a resulting action plan and progress report presented on 24 February 2004.

3. Main Issues

- 3.1** The follow-up review found that the Council has a good level of compliance with the code and has arrangements in place which meet most of the main requirements. The main strengths, together with areas for improvement, are detailed on page 1 of the executive summary.
- 3.2** The national study found that no council fully complied with the code overall and assessed West Dunbartonshire Council within a group of 9 authorities with the highest level of compliance.

4. Personnel Issues

- 4.1** None

5. Financial Implications

- 5.1** None

6. Conclusions

- 6.1** West Dunbartonshire Council has a good level of compliance with the Code of Guidance on Following the Public Pound and has agreed an action plan to further strengthen that position.

7. Recommendations

- 7.1** Members are asked to note the findings of the review and the areas for improvement as highlighted within the action plan in Appendix A.



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Background Papers:	Audit and Performance Review Committee – 26 August, 2003 Audit and Performance Review Committee – 24 February, 2004
Wards Affected:	N/A