

## Audit Committee

16 February 2012



## Consolidated Action Plan 2010/11 Audit of Accounts

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### Report of Don McLure, Corporate Director Resources

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#### Purpose of the Report

- 1 The purpose of this report is to present an updated action plan, for Members information, consolidating all agreed recommendations for improving control weaknesses incorporated in the External Auditor's 2010/11 Interim and Final Governance Reports.
- 2 The action plan is being used by management for monitoring purposes and is reported to the Committee as part of the regular reporting agreed at its meeting on 5 January 2012.
- 3 The report is presented in accordance with paragraph 4.1.26 of the Committee's Operational Terms of Reference, "to monitor progress made by management in response to both internal and external audit findings and recommendations".

#### The Action Plan

- 4 An updated action plan incorporating progress made to date is included at Appendix 2. The summary of the action plan gives a red, amber or green rating to both the completion dates and the progress towards achieving the recommendation:
  - **Date achieved:**
    - RED** – date in original action plan not achieved
    - AMBER** – date not yet reached
    - GREEN** – date met for completion of the task
  - **Progress**
    - RED** – completion of action not likely to be achieved and likely to impact on the year end closing of accounts
    - AMBER** – progressing towards completion and unlikely to impact on year end closing of accounts
    - GREEN** – recommendation completed.

- 5 The Action plan is divided into two sections, the summary and the detail for each category of recommendation. The recommendations may be in more than one section of the detailed report.

**Recommendation and reasons**

- 6 To note the action plan attached at Appendix 2 to gain assurance that control weaknesses identified through the final account audit process are being appropriately addressed.

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## **Appendix 1: Implications**

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**Finance –**

None

**Staffing -**

None

**Risk -**

None

**Equality and Diversity -**

None

**Accommodation -**

None

**Crime and Disorder -**

None

**Human Rights -**

None

**Consultation -**

None

**Procurement -**

None

**Disability Discrimination Act -**

None

**Legal Implications -**

None