

## UPDATE OF EXTERNAL AUDIT RECOMMENDATIONS

### 1 SUMMARY

- 1.1 Recommendations from the Audit Commission, External Auditors and Inspectors are monitored by Internal Audit and their review falls within the discretion of this Committee.

### 2 INTRODUCTION

- 2.1 This report draws Members' attention to the recommendations of the 'Report of the Auditor to those Charged with Governance, 2006/07'.
- 2.2 The Council's external auditors, PKF, presented this report to the Audit Committee on 25 September 2007

### 3 EXTERNAL AUDIT RECOMMENDATIONS

- 3.1 The recommendations and management responses arising from the report have been included in Appendix 1, together with progress to date.

### 4 RECOMMENDATION

- 4.1 It is proposed that the Committee **RESOLVES**

That the monitoring sheets for the External Audit recommendations be agreed.

Yvonne Woodward

Head of Finance, Audit & Performance Management

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#### Background Papers:-

None

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APPENDIX 1

**MONITORING PROGRESS OF RECOMMENDATIONS RAISED BY PKF –  
REPORT OF THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE, 2006/07**

FOLLOW UP OF PREVIOUS RECOMMENDATIONS						
Recommendations	Priority	Responsible Officer	Timing	Actions to Date	Resolved	Revised Implementation Date
Review the procedures used to identify changes in the SORP, to ensure that the accounts are compliant.	Medium	Financial Services Manager	June 2007	Although the recommendation was accepted, and there were plans in place for the 2006/07 Accounts, there were a number of presentation and disclosure issues that were identified through the audit, that have now been corrected. Further work needs to be done to ensure that procedures are in place for 2007/08.	<p><b>Update 16/5/08</b></p> <p>Accounts have been reviewed against 2007 SORP requirements for compliance</p>	<p>In Place –</p> <p>DELETE</p>