
ARGYLL AND BUTE COUNCIL

AUDIT AND SCRUTINY COMMITTEE

FINANCIAL SERVICES

13 June 2024

INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2023-24

1.0 INTRODUCTION

1.1 In

Table 1 - Actions Due by 31 March 2024

SMT/Service	Complete	Delayed/ Rescheduled	Superseded	Evidence Required	Total
Internal Audit					
DH Commercial Services	3	4	0	0	7
DH Education Performance & Improvement	1	0	0	0	1
DH Legal & Regulatory Support	1	0	0	0	1
KF Customer Support Services	4	0	0	0	4
KF Development & Economic Growth	0	4	0	0	4
KF Financial Services	6	7	1	0	14
KF Roads & Infrastructure Services	1	2	0	0	3
H&SCP (IJB) Finance & Transformation	0	2	0	0	2
H&SCP (SW) Adult Services (Mental Health Learning Disability, Addictions & Lifelong Conditions)	0	2	0	0	2
External Audit					
Nil					

4.0 CONCLUSION

4.1 Satisfactory progress continues to be made implementing audit actions.

5.0 IMPLICATIONS

5.1	Policy	None
5.2	Financial	None
5.3	Legal	None
5.4	HR	None
5.5	Fairer Scotland Duty	None
5.5.1	Equalities protected characteristics	None
5.5.2	Socio-economic Duty	None
5.5.3	Islands	None
5.6	Climate Change	None
5.7	Risk	None
5.8	Customer Service	None
5.9	The Rights of the Child (UNCRC)	None

Paul MacAskill
Chief Internal Auditor
13 June 2024

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APPENDICES

Appendix 1 Action Plan Points Delayed & Rescheduled and Superseded

Appendix 1 - Action Plan Points Delayed & Rescheduled or with Superseded

Action Plan Points Due by 31 March 2024



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Action Plan Points Due after 31 March 2024

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
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