

MANCHESTER CITY COUNCIL
REPORT FOR INFORMATION/RESOLUTION

REPORT TO: Audit Committee

DATE: 15th January 2009

SUBJECT: External Audit Recommendations
Quarterly Monitoring Report October to December 2008

REPORT OF: Head of Corporate Performance Group

Purpose of Report

To provide a quarterly progress report on the implementation of outstanding recommendations from external audit work across the Authority by the Audit Commission and Grant Thornton during the last three audit years.

Recommendation

It is recommended that Committee note the report.

Financial Consequences for the Capital and Revenue Budgets

None identified.

Contact Officers

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Background Documents

- Audit Reports listed under Para 2.1.
- Detailed progress against recommendations made within Audit Reports.

Wards Affected

N/A

Implications for Key Council Policies

Anti-Poverty	Equal Opportunities	Environment	Employment
None	None	None	None

1. Background

1.1 Fourteen external audit reports were issued during the last three audit years. Of those, 4 contained no recommended actions. Progress against implementing recommended actions within the remaining reports was previously reported to the Audit Committee in September 2008.

2. Current Progress Against Outstanding Recommendations

2.1 Current progress against reports with outstanding recommendations is reported in the table below. Progress has been made against a number of these recommendations and where recommendations are outstanding or have not been fully implemented, steps are being taken towards their implementation.

Audit Report	Issued	No. of Recommendations implemented as at Sept 2008	No. of Recommendations implemented as at Dec 2008	Risks
Final Accounts Memorandum	January 2008	23 / 24	24 / 24 All recommendations have been implemented.	
Improving Outcomes through Joint Working	November 2007	5 / 12	11 / 12 The implementation of this outstanding recommendation is in progress.	Risk to the Council of late implementation is minimal.
Review of Internal Audit	January 2008 June 2008	5 / 11 0 / 13	5 / 11 5 / 13 Timescales for implementation of all recommendations has been moved to 31.3.09.	No significant risks to report
Data Quality	November 2007	15 / 17	15 / 17 The 2 outstanding recommendations regarding developing DQ targets are being implemented through Business Planning processes.	No significant risks to report.

Audit Report	Issued	No. of Recommendations implemented as at Sept 2008	No. of Recommendations implemented as at Dec 2008	Risks
	November 2008	N/A	0 / 2	No significant risks to report.
Governance	March 2008	0 / 2	0 / 2 The implementation of recommendations is in progress.	No significant risks to report.
Risk Management Arrangements	June 2008	0 / 16	Progress against implementation was subject to a separate report to the Audit Committee in September. At the time of writing this report an update on progress was awaited.	