

ANGUS COUNCIL

AUDIT SUB-COMMITTEE – 20 October 2005

EXTERNAL AUDIT REPORTS

REPORT BY ACTING DIRECTOR OF FINANCE

ABSTRACT

This report presents the External Audit reports issued since the last Audit Sub-Committee.

1. RECOMMENDATIONS

It is recommended that the Audit Sub-Committee:-

- a) Note the External Audit reports
- b) Provide any commentary considered appropriate at this time

2. ROLE OF THE AUDIT SUB-COMMITTEE

The terms of reference of the sub-committee involve consideration of external audit reports and copies of the External Audit Reports issued since the last Audit Sub-Committee date are attached.

It is therefore recommended that members note the content of the reports, provide any commentary and note that External Audit will follow up the report in due course.

3. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report.

4. HUMAN RIGHTS IMPLICATIONS

There are no Human Rights implications arising directly from this report.

5. CONSULTATION

The Chief Executive, Director of Law and Administration and External Audit have been consulted in the preparation of this report.

Colin McMahon
Acting Director of Finance

NOTE: No background papers, as defined by Sections 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.

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Mr David Sawers
Chief Executive
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Dear David,

**2004/2005 Audit
Freedom of Information, Data Protection and e-Government Follow-up**

As agreed in the Audit Risk Analysis and Plan, a follow-up review of the risks in relation to Freedom of Information (FOI), Data Protection and e-Government was undertaken. Since the original 2003/04 report, there have been two significant developments:

- the requirement for full compliance with the provisions of the Freedom of Information (Scotland) Act 2002 from 1 January 2005; and
- the Customer First strategy to improve communication between public service providers and the public.

In June 2005 progress updates were obtained from the Director of Law and Administration and the Director of Information Technology. Relevant documents, application forms and guidance available to the public and staff were also reviewed.

We are pleased to report that progress has been made towards meeting the recommendations of the 2003/04 report. In particular, there has been an improvement in the awareness and communication of data protection issues, supported by a training program. The depth of project management expertise within the Information Technology Department should help to mitigate the risk of systems change projects under e-Government and the Customer First strategy.

Arrangements to manage the impact of FOI appear to be operating satisfactorily, with recognition that all requests to the Council for information are covered by the legislation. A system of Departmental Information Officers is also in place to deal with more complex requests. This system is supported by monitoring arrangements and an appeals process.

In conclusion we can confirm that the Council has adequate systems and procedures to manage the major risks associated with FOI, data protection and e-government. The Council is well placed to meet its requirements providing the support received from senior management continues.

I would like to thank all your staff involved for their co-operation.

Yours sincerely

Neil O'Connor
Senior Audit Manager

cc:
Director of Law and Administration
Director of Information Technology
Acting Director of Finance
Chief Internal Auditor