



West Lothian Council

AUDIT COMMITTEE

AUDIT SCOTLAND STRATEGIC AUDIT RISK ANALYSIS 2008/09

REPORT BY INTERNAL AUDIT MANAGER

A. PURPOSE OF REPORT

To inform the Audit Committee of Audit Scotland's Strategic Audit Risk Analysis 2008/09.

B. RECOMMENDATION

That the Committee notes the attached Strategic Audit Risk Analysis.

C. SUMMARY OF IMPLICATIONS

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| I Council Values | Being honest, open and accountable.

Making best use of resources. |
| II Policy and Legal (including Strategic Environmental Assessment, Equality Issues, Health or Risk Assessment) | None. |
| III Resources - (Financial, Staffing and Property) | None. |
| IV Consultations | Audit Scotland have consulted relevant officers to confirm factual accuracy. |

D. TERMS OF REPORT

The Strategic Audit Risk Analysis (SARA) sets out the findings of Audit Scotland's review of the strategic risks facing West Lothian Council. Audit Scotland have reported on the basis of the following key national priorities for 2008/09 to 2010/2011:

- vision and strategic direction;
- partnership working and community leadership;
- governance and accountability;
- performance management and improvement;
- risk management;

- financial management ;
- people management;
- asset management;
- procurement;
- information management;
- service priorities and risks.

The above priorities are considered in some detail in the main body of the SARA.

The SARA concludes with a Strategic Risk Plan which summarises the key risks facing the council, sets out management assurances, and details the audit work that Audit Scotland plan to undertake.

E. CONCLUSION

Audit Scotland intend to monitor progress in addressing the risks identified and to report any significant matters which arise on an exception basis. In addition, any significant findings from their work may be included in their annual report on their audit.

F. BACKGROUND REFERENCES

None.

Appendices/Attachments: Audit Scotland Strategic Audit Risk Analysis 2008/09.

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