

## **AC28. CORPORATE GOVERNANCE ARRANGEMENTS - KEY FINANCIAL SYSTEMS CONTROLS**

The Committee considered a report by the Chief Finance Officer providing progress on the implementation of actions identified by the external auditor's report on a review of key financial systems of internal control.

The Committee had considered a report in June 2013 (ref AC4) detailing an action plan arising from Audit Scotland's review of the Council's system of internal control. The planned management actions had been completed. However in the auditor's view some Services required to progress the verification of their monthly payroll reports more timeously.

Members stressed that measures should be put in place to ensure that all actions are completed.

### **Decision**

**The Committee noted the report and the progress to date on the implementation of the Action Plan.**