Recommendations	
Recommendation 1	
Monitor implementation of management's action plan to address control weaknesses.	
Responsibility	Director of Finance & Corporate Services
Priority	High
Date	30 June 2012
Comments	A more detailed set of actions has been developed in response to the Annual Governance Report. Progress against this will be reported to the Audit Committee to ensure the control weaknesses are addressed for 2011/12 financial statements.
Recommendation 2	
Review the adequacy of arrangements to improve and embed good procurement, risk management, internal control and financial reporting arrangements across the Council.	
Responsibility	Director of Finance & Corporate Services and Director of Legal and Procurement
Priority	High
Date	30 June 2012
Comments	Separate workstreams are in place to develop the Council's arrangements across the four areas identified. These include: Procurement – specific steps have been taken to address both the skills and capacity by investing in the procurement team. In addition to this the wider adoption of MIS and enforcement of good management discipline will ensure greater visibility of spend and assessment of value for money. Risk Management – the Council's risk management framework is being developed and was considered by the

	Audit Committee at its meeting on 15 December 2011. Internal Control – Internal Audit has continued to develop the audit of foundation schools who are now subject to a detailed review of internal controls. Common issues concerning leasing, procurement and leadership pay have been notified to Children and Families who are providing briefing sessions and support through presentations to Bursars and Heads and via the schools extranet. In relation to internal controls regarding the council's general accounting processes. Internal Audit has brought forward its systems work concerning the main accounting systems. Financial Reporting –The action plan to improve financial reporting for 2011/12 will be monitored by the Audit Committee during 2012.