

PAPER A

- Statutory Recommendations
- Key Recommendations
- Improvement Recommendations

17. Details of the hierarchy of recommendations are contained in Appendix B in the Auditor's Annual Report on page 76.

Report

18. The external auditors have made no statutory recommendations to the Council as a result of their findings, but they have made seven key recommendations and six improvement recommendations, as summarised on pages 10 to 12 of the report. The detail behind these recommendations can be seen on pages 14 to 25 for the key recommendations and pages 46 to 51 for the improvement recommendations.
19. All recommendations are linked to financial sustainability, governance arrangements or efficient and effective use of resources. Management agrees with the recommendations and have provided a response to each recommendation, which is included in the bottom section of each recommendation, detailing the action already taken or proposed to be taken to address each one.

Background Papers

Appendices

- Appendix A - Internal Auditor's Annual Report to Somerset Council