

## **AC18. INTERNAL AUDIT PROGRESS REPORT**

Committee considered a report by the Internal Audit Manager summarising progress with the 2014/15 Internal Audit Plan and setting out key findings arising from completed assignments..

The report also included details of Internal Audit's performance against established key performance indicators, a summary of the implications of the Local Authority Accounts (Scotland) Regulations 2014 as they apply to Internal Audit, an update on recommendations outstanding from previous audits, and some information on the work of the Scottish Local Authorities Chief Internal Auditors' Group.

Members sought assurance from the Internal Audit Manager that the plan would be completed, and questioned whether the loss of a member of the team would have an impact on the progress of planned audits. The Internal Audit Manager indicated that the audit plan would be completed and highlighted examples where the team was engaged in joint working with both West Lothian Council and NHS Forth Valley.

Committee then considered the summary of key findings of audits carried out in 2014/15. Members sought further information on the likely timescales for the recommendations arising from the review of Council House Buy Back arrangements.

In regard to the summary of outstanding audit recommendations, members requested that future reports provide more detail.

### **Decision**

**The committee noted the report.**