

## **AC30. FALKIRK COUNCIL EXTERNAL AUDIT PROGRESS REPORT**

The committee considered a report by Audit Scotland on the progress of the 2014/15 audit plan.

The report summarised progress to date on the annual audit plan for 2014/15, together with planned audit outputs for the year and timescales for delivery. The plan focused on three key known governance performance and financial statements with 11 reviews planned. It was anticipated that all target dates for reporting would be met. Additionally the report summarised the role of Audit Scotland's performance audit and best value group and highlighted the key recommendations arising from the group's reviews to date.

The committee highlighted the pressures on local authorities' social care budgets in light of government priorities such as the NHS. Members also discussed the audit programme and sought further information on the balance struck between control audits and more strategic "public interest" reviews. In response Jim Rundell highlighted "public interest" areas such as expenses and senior officers' exit packages which although relatively low value had a significant impact on the public perception of the use of resources within local and national government.

### **Decision**

**The committee noted the report.**