

AC8. INTERNAL AUDIT PROGRESS REPORT

Committee considered a report by the Internal Audit Manager summarising the progress with the 2014/15 Internal Audit Plan.

In regard to the Audit Plan, 19 assignments had been completed to final report and 2 were in progress. The findings from assignments completed to final report were set in appendices to the report.

Of the 21 assignments, a number would not result in a formal assurance being provided. The Convener suggested that future reports should indicate those activities in which the output would be a formal assurance report.

Following questions, Gordon O'Connor set out the reasons for the limited assurance provided following a review of Business Gateway Contract Monitoring and provided detail on the audits of Corporate Purchasing and Council House Buy Back. Following a question on the substantial assurance placed of a site key control test at St Bernadette's Primary, Gary Greenhorn confirmed that the learning points would be circulated to all schools.

Decision

The Committee noted:-

- (1) the progress with completing planned 2014/15 internal audit work; and**
- (2) Internal Audit performance.**