

AC23. EXTERNAL AUDIT PROGRESS REPORT

The Executive considered Audit Scotland's Progress Report for 2014/2015.

The report summarised:-

- Audit Scotland's governance work which included reviews of Internal Controls and Governance, ICT and the National Fraud Initiative;
- the outcomes of national audit work, in particular a review of 'Developing Financial Reporting'; and
- progress against the 2014/15 audit plan.

Decision

The committee noted the report.