

AC22. External Audit Progress Update Report

The committee considered Audit Scotland's Progress report for 2015/16.

Mr Rundell gave an overview of the report. In regard to the Council's governance arrangements, he confirmed that Audit Scotland would cease to be the external auditors on 30 September, and summarised the transition arrangements.

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 in Scotland'; and
- progress against the 2015/16 audit plan.

Decision

The committee noted the report.